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ABSTRACT

During 1973 the Florida Legislature enacted a new State school finance law that established allocation standards designed to accomodate the varying educational needs among individual pupils. The assigned cost factors increased the allocations for educational programs for pupils having special and high cost educational needs. This study provides the Florida Department of Education with programmatic cost factor information compiled from a review of the literature and the research on measurement of the educational needs and on development of cost factors, and with a cost analysis of educational programs in 24 selected Florida school districts for 1972-73. Part 1 of the study discusses the measurement of need and cost factors while Part 2 gives the procedures and presents and analyzes the data from actual cost analysis in the 24 Florida school districts. No attempt is made to draw evaluative conclusions or to recommend changes in the present cost factors. (Author/DN)

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COST FACTORS OF EDUCATIONAL PROGRAMS IN FLORIDA

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For identification of Vocational Educational Subprograms, please contact Institute for Educational Finance, 1212 S.W. 5th Avenue, Gainesville, Florida.

Introduction

During 1973 the Florida Legislature enacted a new state school finance law which established allocation standards designed to accomodate the varying educational needs among individual pupils. Cost factors for educational programs were assigned allowing a greater amount of funds for educational programs for pupils having special and high cost educational needs. It was recognized at the time of enactment that the cost factors or weightings for the programs were not as precise and definitive in terms of actual program costs as may be desired. It is to this question of precision in determination of weightings that the present study is addressed.

More specifically this study provides the Florida Department of Education with programmatic cost factor information as compiled from (a) a review of the literature and research on measurement of the educational needs and the development of cost factors and (b) a cost analysis of educational programs in 24 selected Florida school districts for 1972-73.

The review of cost differential research drew on statewide studies in states other than Florida, dissertations, and preliminary data used in Florida antecedent to the enactment of the 1973 Florida law. This review provides a background against which the Florida factors can be compared and evaluated. The cost analysis research in each of the 24 selected school districts provided uniform cost data for the educational programs in the Florida law plus an extended analysis of the cost differentials for over 300 vocational education courses.

This entire study was performed by the staff of the Institute for Educational Finance, University of Florida. Forms were prepared and data were

collected by Institute personnel in each of the sample school districts. Details of the procedures are provided later in this report.

The final product of the study was to simply provide the Department of Education with enough information to rationally evaluate the cost factors of the law. No attempt is made in this study to draw evaluative conclusions or to recommend changes in the present cost factors. This study simply reports the findings of related research and the results of the cost analysis. Part I below discusses the measurement of need and cost factors while Part II gives the procedures and presents and analyzes the data from the actual cost analysis in the 24 school districts.

Since the beginning of the twentieth century, writings of educational finance theorists have expressed the necessity for objective measures of educational need.[1] This discussion traces the historical development of educational need measurement and reviews research associated with the development of programmatic cost differentials as objective measures to meet the educational needs of students.

The evolution of the principle in American educational philosphy that schools should provide equal opportunity to all youths regardless of social or economic background was firmly established by the early part of the twentieth century.[2] Equality of educational opportunity has more recently come to mean that every person should have the opportunity to obtain the kind and quality of education that will best meet his individual needs as well as those of society in general.[3]

The implementation of educational programs based on the needs of students requires the development of objective measures. Johns has stated that the allocation dimension of school finance models should use a single measure of need that relates programmatic costs to the needs of the target population being served. Establishment of an objective single measure of educational need that is equitable, practical and relevant has been a primary goal of educational theorists in the pursuit of a state school support program that maximizes educational opportunity.[4]

Necessity for the development of an objective measure of educational need was first expressed by Cubberley in 1905. Cubberley emphasized that the primary concern for an equitable system of school funding should deal with methods of distribution that enhance the common educational advantages

to all students and encourage the development by communities of new and desirable additional school programs.[5] After examining the various bases for apportionment of school funds, Cubberley identified the number of teachers actually employed as the best single distribution measure. However, reservations concerning the exclusive use of any single basis for distributing school funds were expressed.[6]

As a result of an extensive study of New York state rural schools in 1921, Updegraff introduced the concept of the teacher unit. Although Updegraff agreed with many of the Cubberley concepts, he suggested that, instead of using the number of teachers employed as a basis for the distribution of state funds, standard numbers of pupils per teacher should be established for different school levels, for urban and rural districts and for different types of classes.[7]

Strayer and Haig emphasized the equalization of the tax burden to support schools as well as the equalization of educational opportunity. Although the work of Strayer and Haig contributed greatly to the theoretical basis of school financing, no suggestions were offered on how to measure educational need.[8]

Mort studied average practice in the New York state school system to estimate the number of pupils assigned to the typical teacher. Statistical estimates of the number of pupils assigned to teachers in different grade levels, rural schools and one teacher schools were employed. Using regression equations, Mort concluded that the average daily attendance of any size school could be used to estimate the typical number of teachers.[9]

The final step in measuring educational need, according to Mort, was the conversion of typical teacher units into weighted pupil units. Accordingly, Mort developed formulas and multiplication factors to convert typical teacher

units to weighted pupil units.[10] Mort emphasized that the expenditure per weighted pupil was a good basis for comparing the educational offering in different types of communities or for comparing the offerings in high schools and elementary schools in the same community.[11]

Mort later assessed the value of the weighted pupil unit as follows:

> The weighted-pupil unit (or its mathematical equivalent--the weighted classroom) is the most systematically refined of all measures of educational need and has been in practical use for a quarter of a century in state-aid laws, in expenditure comparisons of various types of districts, and in comparisons of ability to support schools. During this period it has been subjected to continuous refinement. It still falls considerably short of the demands of a perfectly satisfactory measure of educational need but approaches these demands more closely than any other available measure.[12]

The importance of developing sound measures of educational need was emphasized in 1966 when Morphet noted that even though many advances had been made since the pioneering studies by Mort and others in the early 1920's, additional research was needed.[13]

In response to the increasing demand for comprehensive research in the area of school finance, the National Educational Finance Project (NEFP) was funded by a grant from the United States Office of Education in June, 1968. Among the purposes of the NEFP were to identify the dimensions of educational need in the nation, to identify target populations with special educational needs, to apply cost accounting procedures to determine cost differentials among educational programs, and to relate the variations in educational needs and costs to the ability of school districts, states and the federal government to support education.[14]

The project was administered through the Florida State Department of Education, the University of Florida at Gainesville and the state departments

of all fifty states participated by providing information to the NEFP research team.[15]

As a result of the NEFP work the cost differential approach for weighting pupils for the apportionment of public school funds was developed.[16] The rationale and justification for the use of the approach is as follows:

1. Local school districts have greater flexibility in program operation because funding is based on the pupil to be educated rather than a standardized self-contained classroom unit, thereby encouraging exploration of alternative instructional methods based on educational needs.

2. A uniform and comprehensive system of funding is established for all administrative levels within a given educational system. Variations in allocations are dependent only on the differences in educational need among children and schools.

3. Funding through the cost differential method of weighting pupils increases the rationality and objectivity of the distribution system because allocation is based on actual cost analysis of educational programs in the given educational system rather than the politics; geography or personality of administrator, teacher, parent or community.

4. A balanced program is created whereby the entire program is interactive with each component of the unit cost of the basic program, thus a definitive relationship exists among all elements of the entire educational program.

5. The function of the state education agency is shifted to emphasize assistance to local school district program development.

6. The cost differential method of weighting pupils creates a complete system whereby allocation, program costs and pupil costs are all related and

subject to evaluation. Adoption of the system facilitates constant evaluation of the cost differentials and permits rational change and yearly adjustment. The system also provides the cost basis for the establishment of an Educational Resource Management System.

After a comprehensive study of existing practices, the use of weighted pupils was recommended as a replacement for unweighted pupils in distributing school funds in the states of Delaware,[17] Florida,[18] Kentucky[19] and South Dakota.[20] Studies were also conducted in Mississippi[21] and Texas.[22] Several states including Utah, Kentucky, Oregon and New Mexico have adopted this measurement technique and have adapted it to their particular situations.

The adoption of the weighted pupil approach for the distribution of school funds was recommended to the Bureau of Indian Affairs (BIA) by Robert Davis Associates after a comprehensive three part study of the existing BIA school finance system.[23]

The Committee on Public School Finance recommended changes in the existing Foundation School Program that would incorporate the weighted pupil method for financing public schools to the Texas State Board of Education as a result of a comprehensive study conducted by the Office of Urban Education and NEFP consultants.[24]

The 1973 Florida State Legislature revised the Florida state school support program and adopted the cost differential approach to weighting pupils as recommended by the Florida State Department of Education and the NEFP by enacting the Florida Education Finance Act of 1973.[25]

Embry concluded from a study of state and local financing patterns in Indiana that the state allocation procedures being utilized did not accommodate the variable costs which accompany programs designed to meet target groups of individual student needs. Accordingly, Embry recommended that the

Indiana General Assembly enact legislation that would provide a distribution system for state aid to local public school districts using pupil weights based on selected educational program cost indices.[26]

Recognizing that equal is not always equitable, Craighead concluded that an alternative funding pattern selected by a state will require some formula for weighting pupil expenditures.[27]

Jordan emphasized that in either of the two basic alternative school support programs--fixed level program or variable level program--cost differentials for various educational programs should be incorporated to provide pupils with equal access to educational programs.[28] Jordan later stated that equalization models which take into account cost differentials for variations in program costs and school district wealth are the most efficient methods for equalizing financial resources in states using state-local revenue allocations.[29]

The Phi Delta Kappa Commission on Alternative Designs for Funding Education recommended that the necessary cost differentials among various programs be recognized in the allocation of state funds. The Commission further recommended that each state study patterns of expenditures in local school districts to identify the most appropriate weights for inclusion in the school support program.[30]

The President's Commission on School Finance recommended that state budgetary and allocation criteria include differentials based on educational need, such as the greater costs of educating handicapped and disadvantaged students and variations in educational cost within various parts of each state.[31]

Programmatic Cost Differential Methodology

From the preceding section, the conclusion can be drawn that equality of

educational opportunity demands the provision of educational programs suited to the unique needs of individual students and that such programs vary in cost. The majority of the educational cost studies conducted in the past either compared items of current expense among districts or over a time dimension, or compared the cost of public education to the cost of various municipal services. Generally, attempts to differentiate among expenditures for education have been made on the basis of elementary and secondary units, rather than on the basis of educational programs or target groups. The traditional structure of school accounting, while adequately serving the fiduciary function, has failed to provide information concerning the configuration of human and material resources being applied to various educational programs within the school.[32]

The educational cost studies conducted by the NEFP assessed the magnitude and nature of the cost of providing various educational programs.[33] The work began with an analysis of the dimensions of educational need in the following program areas: early childhood education, basic elementary and secondary education, compensatory education, exceptional education and vocational education.[34] Each program area was researched in depth by a satellite study group composed of a team of school finance experts from several states in cooperation with instructional specialists in each programmatic area. The purpose of each satellite study was to: (1) develop criteria for identifying the target population to be served, (2) develop accurate estimates of the number of clients in each target group, (3) indicate the nature of educational programs needed to meet the needs of each target group, i.e., how each differs from the regular or basic educational program and (4) determine the cost differentials implicit in each program.[35]

A major tenet was that the opportunity to obtain a public education

should be substantially equal for all children and youth and should be appropriate to individual needs.[36] The cost differential approach to weighting pupils assumed that pupil-teacher ratios were less and operating and capital outlay costs were greater for special education programs.[37] The educational process was broken down into programs representing functional components related to the programmatic needs of pupils.[38]

The cost per pupil was extracted for both regular and special programs. The per pupil cost of each special program was then divided by the per pupil cost of the selected basic or regular program to obtain the cost index for the special program. Each special program index was then multiplied by the total number of pupils in the special program to derive the number of weighted pupils associated with the special program. The total number of weighted pupils for all programs, including pupils counted in the basic program, represented the number of pupils to be funded.[39]

A further refinement of the cost index technique, identified as the Pupil-Cost Unit, was developed in Phase II of the NEFP study. The Pupil-Cost Unit, the total cost of a special program per given school system, was expressed as product of the weighted pupils in the special program and the basic program cost per pupil. The cost formula was expressed mathematically as: Number of Full-Time Equivalent Pupil Units (FTE) x Cost Differential Index x Basic Program Cost = Total Cost of the Program.[40]

The methodology for developing cost differentials and cost indices that evolved from the NEFP basic research and experience in conducting various state studies consisted of the following steps: (1) identification of the existing program structure, (2) selection of the school district sample, (3) determination of the number of full-time equivalent students in average daily membership during the regular school year for each selected program

category, (4) determination of the number of full-time equivalent teaching and non-teaching academic staff for each selected program category, (5) collection and distribution of all directly chargeable current operating expenditures to each selected program category in proportion to the benefits received, (6) distribution of all remaining educational expenditures not directly allocable to specific programs in proportion to services received, except expenditures for general transportation, capital outlay, debt service and food service and (7) calculation of the cost differentials and cost indices.[41]

The satellite studies conducted by the NEFP revealed conclusive evidence that vocational, exceptional and compensatory educational programs cost more per pupil than regular or basic educational programs.[42] The conclusion has been confirmed by studies completed by Aldrich,[43] Embry,[44] Sorensen[45] and Sorenson.[46]

The NEFP studies also revealed that the cost differentials for special educational programs varied widely among different school systems.[47] Bentley, in a study of exceptional educational programs using data gathered from sixteen selected school districts in five states, found that cost factors for similar programs varied widely both from program to program and from district to district.[48] Sorensen, in a study of the special education services of seven selected Illinois public school systems, similarly observed considerable variation in special education gross per-pupil costs within and between areas of handicap.[49] Sorenson studied the costs associated with vocational educational programs in nineteen community colleges in California and found a wide range of expenditures per student for similar vocational programs conducted by different colleges.[50]

The findings of several recently completed studies generally support

the selection of "comprehensive program" school districts for the inclusion of a higher quality and greater variety of educational programs into the cost differential study sample. Barfield concluded that: (1) Some educational benefits resulted from increased spending. (2) Spending did not, however, automatically effect an improvement in all variables related to quality education. (3) Factors other than money influence variables related to quality education.[51]

Nash concluded that a significant relationship did not exist between the rated quality of the special education programs in eighteen Wisconsin school districts and expenditure per pupil for teaching personnel, supplies and equipment, physical facilities and pupil-teacher ratio. A statistically significant relationship was, however, found to exist between the rated quality of a program and the number of special education programs provided by the district -- highly rated districts provided more special education programs. Highly rated districts employed teachers with less experience but more training. The incidence of program characteristics considered desirable by authorities was higher in districts rated as providing high quality special education. Finally, several identifiable, non-quantifiable factors, such as the philosophy of the director and the extent to which teachers identified with a department or other school unit, were related to the quality rating of the special education program.[52]

Thomas concluded that the predominant association of per capita personal income with the extent of services provided for exceptional children suggested the fairness of incorporating this variable into a state and federal fiscal support formula. Insufficient justification was detected for basing the distribution of special educational funds solely on the criterion of per pupil assessed valuation.[53]

Brown surveyed the state departments of education in 48 states to assess the relationship between the state method of funding special education and special education program characteristics. The results of the study indicated that, although local school districts received monetary support from many sources besides the state for special education programs, there was definite evidence to support the contention that funding methods and special educational programs were related. Brown concluded that evidence supported the assumption that the relationship varied with the degree of support as well as the method of delivery of that support.[54]

The findings of three educational program cost analysis studies offer support for the consideration of teacher salaries in cost differential analysis. Aldrich,[55] Bailey [56] and Bentley[57] all concluded that expenditures for teacher salaries comprised the largest percentage of the per pupil expenditure for educational programs.

Bentley found that the cost factors which contributed most significantly to the cost differentials of eight categories of programs for exceptional children were teacher salaries, operation and maintenance, transportation, supportive services, administration, fringe benefits, instructional supplies and equipment and teacher aids, listed in descending order of amount of contribution. Clerical, secretarial services and food services did not make a discernible contribution to the cost differentials existing between regular and special educational programs for exceptional children.[58]

Rossmiller listed the following four basic limitations that should be observed in the application of cost indices in planning for the financing of educational programs: (1) Cost indices, even when based on a complete state sample, are averages that will not necessarily provide adequately for the specific needs of pupils in all districts. Therefore, cost indices are most

appropriately used for state-wide planning purposes. (2) Cost indices reflect current educational practice, and in most cases do not reflect the efficiency or efficacy of educational programs. (3) Cost indices show the relative cost of educating pupils in special programs compared with the cost of educating pupils in regular programs, and provide no information concerning how wisely or efficiently funds are being expended in either type of program. (4) Costs differ for identical programs among districts for a variety of reasons, such as, pupil/teacher ratio or the local cost of salaries, materials and supplies.[59]

Programmatic Cost Differential Studies

Average weights developed by the detailed research of the NEFP special satellite studies and additional research conducted by the NEFP staff in developing a scale for weighting full-time equivalent pupils in average daily membership are reported in Table 1. The weights were primarily based on current practice in selected public school districts reputed to offer good programs in the program areas that were weighted.[60]

The cost analysis was limited to current operating expenditures for the fiscal year 1968-69, including payments from the school district budget for general control, instructional service, operation and maintenance of facilities, fixed charges, community services and other school services. Expenditures for capital outlay and debt service were excluded.[61]

TABLE 1. NEFP Cost Index Scale for Weighting Pupils by Program Area

Educational Program	Weight
Early Childhood	
3 year olds	1.40
4 year olds	1.40
Kindergarten	1.30
Basic Elementary and Secondary	
Grades 1-6	1.00
Grades 7-9	1.20
Grades 10-12	1.40
Exceptional Education	
Mentally Handicapped	1.90
Physically Handicapped	3.25
Emotionally Handicapped	2.80
Special Learning Disorder	2.40
Speech Handicapped	1.20
Compensatory Education	
Income under $4,000	2.06
Vocational-Technical	
Average All Programs	1.80

Source: NEFP Decision Process; A Computer Simulation, National Educational Finance Project (Gainesville, Florida, 1971) p. 48.

The average weights computed for the Texas instructional program by the Texas Education Agency staff with the assistance of the NEFP are shown in Table 2. The five-month study was based on actual program costs per participating pupil in a sample of 28 "good practice" Texas school districts. The cost indices were based on 1970-1971 current expenditures, excluding expenditures for capital outlay, debt service, transportation and food service.[62]

TABLE 2. Texas Per Pupil Weights for the Instructional Program

Basic Program	Cost Index		
Early Childhood Special Education	1.26		
Kindergarten	1.05		
Elementary	1.00		
Middle School	1.12		
High School	1.28		
Special Programs	**Elementary School**	**Middle* School**	**High* School**
Speech Handicapped	1.36	1.52	1.57
All Other Handicapped	2.21	2.30	2.71
Low Income	1.37	1.38	1.51
Non-English Speaking	1.77	1.67	1.67
Migrant	1.37	1.51	1.81
Agriculture		1.37	1.56
Homemaking		1.21	1.38
Trades and Industry		1.29	1.47
Office, D.E. and Health		1.24	1.42
Cooperative		1.23	1.41
Handicapped Vocational		2.31	2.64
Coordinated Vocational-Academic Education		1.59	1.82

*Base cost for the middle school and the high school special programs was the middle school and high school regular programs respectively.

Source: Tish Newman Busselle, The Texas Weighted Pupil Study, Office of Urban Education (Austin, Texas, Texas Education Agency, 1973), p. 32.

The average cost differential ratios shown in Table 3 were calculated by the Mississippi State Department of Education Cost Differential Committee with the assistance of the NEFP. The study was based on a sample of fifteen Mississippi school districts selected by the committee as representative of "good educational practice." The selection was also based on geographic location, type of school district, size of pupil population, presence of programs to be studied and willingness of the district officials to participate in the study.[63]

The cost differential ratios were based on participating pupil and educational expenditure data reported by the fifteen districts. Expenditures for food services, transportation, capital outlay and summer school programs for the 1971-1972 school year were excluded in the computations. Data pertaining to the distribution of pupils, staff and expenditures by program area were collected from the sample school districts using a modified NEFP collection form.[64]

TABLE 3. Mississippi Per Pupil Weights for the Instructional Program

Program Level	Cost Differential Ratio
Early Childhood	2.03
Basic Elementary	1.00
Basic Middle	1.21
Basic Secondary	1.47
Special Education	1.88
Compensatory Education	1.84
Career and Vocational Education	1.60
Adult and Continuing Education	.46

Source: Mississippi Public School Finance, Governor's School Finance Study Group (Jackson, Mississippi, Mississippi State Department of Education, 1973), p. 59.

The program cost differentials found in a special study designed to determine the actual differences in per pupil expenditures in Florida for different types of educational programs are set forth in Table 4. The study was conducted by McLure for the Florida State Department of Education. A representative sample of twenty-five county school districts was selected to include nine large districts, eight medium size districts and eight small districts.[65]

The cost differential analysis was based on 1971-72 current operating expenditures per full-time equivalent pupil.[66] Expenditures for transportation, food service, capital outlay, textbooks and July and August payrolls were excluded. Also, teacher aides and para-professionals were identified only where assigned as estimated salary of $3,600 per full-time equivalent person.[67]

TABLE 4. Florida Per Pupil Weights for the Instructional Program

Educational Program	Average Cost Differential Index Grades 1-6	Grades 7-12	Grades 9-12
Kindergarten	1.20		
Compensatory	1.58	1.88	
Basic	1.00	1.21	
Exceptional Children - Total	2.20	2.12	
Speech		2.76	
Educable Mentally Retarded	2.47	2.25	
Trainable Mentally Retarded	3.77	2.73	
Physically Handicapped	4.73	2.11	
Homebound	1.57	1.61	
Deaf	3.79	3.16	
Visually Handicapped	4.33	3.24	
Emotionally Disturbed	3.98	3.85	
Specific Learning Disability	2.05	2.24	
Socially Maladjusted		2.05	
Gifted	1.73		
Pre-Vocational			1.61
Vocational - Total			1.79
Agriculture			2.61
Business			1.95
Distributive			1.52
Diversified Cooperative			1.71
Home Economics Cons			1.68
Home Economics Wage			1.61
Industrial			2.24
Technical			2.91
Health			2.67
Post Secondary and Adult General Education			1.71

Source: Financing the Public Schools of Florida, National Educational Finance Project (Gainesville, Florida, 1973), p. 20.

A summary of the average educational cost indices computed for the Delaware public schools is presented in Table 5. The special NEFP study was conducted by Rossmiller and Moran for the Delaware State Board of Education. The study sample included 23 Delaware school districts. Costs were based on 1970-1971 school year pupil, staff and current operating expenditure data. September, 1970, enrollment in day school programs during the regular school year for each major category and subcategory of program by school were assumed to represent full-time equivalent pupils. Kindergarten enrollment vocational-technical students in Kent and Sussex Counties were assumed to be one-half full-time equivalent enrollment.[68]

TABLE 5. Delaware Per Pupil Weights for the Instructional Program

Educational Program	Sample Average Cost Differential Indices Elementary Grades 1-8	Secondary* Grades 9-12
Regular Programs (Sec./Elem.)	1.00	1.11
Handicapped Programs		
Educable Mentally Retarded	1.49	1.35
Trainable Mentally Retarded	1.67	1.24
Orthopedically Handicapped	1.76	1.29
Blind or Partially Blind	1.83	2.48
Deaf or Partially Deaf	3.03	3.05
Socially & Emotionally Maladjusted	1.92	1.95
Learning Disabilities	2.29	2.24
All Programs for the Handicapped	1.71	1.51
Vocational-Technical Programs		1.60

*Base cost for the secondary special programs was the secondary regular program.

Source: Financing the Public Schools of Delaware, National Educational Finance Project (Gainesville, Florida, 1973).

TABLE 6. Kentucky Per Pupil Weights for the Instructional Program

Educational Program	Sample Average Cost Differential Indices Elementary Grades 1-8	Secondary Grades 9-12*
Kindergarten	1.05**	
Regular Programs (Sec./Elem.)	1.00	1.11
Handicapped Programs	1.76	1.80
Deaf	1.65	1.22
Educable Mentally Retarded	1.68	1.49
Emotionally Disturbed	1.60	1.35
Hard of Hearing	1.62	1.25
Neurologically Impaired	1.61	1.51
Crippled (Special Class)	1.54	
Speech Correction	1.62	1.91
Trainable Mentally Retarded	1.73	1.48
Partially Seeing	1.79	1.70
Home Instruction	2.58	2.27
Home and Hospital Instruction	2.36	2.07
Hospital Instruction	2.32	2.34
Intellectually Gifted	1.88	1.49
Learning Disabilities	1.52	
Multi-Handicapped	1.65	
Compensatory Programs	2.18	2.79
Reading Program	2.23	2.74
Kindergarten	2.46	
Vocational Technical	2.47	2.64
Special Education	2.57	3.53
Other (Miscellaneous)	2.22	1.91
Vocational Technical Programs	1.47	1.55
Business		1.39
Distributive		1.50
Trades and Industries	1.14	1.65
Health Occupations		1.60
Agriculture		2.13
Home Economics	1.99	1.44
Special Programs	1.21	1.64

*Base cost for the secondary special programs was the secondary regular program

**Base cost for the kindergarten program was the elementary regular program

Source: Financing the Public Schools of Kentucky, National Educational Finance Project (Gainesville, Florida, 1973), p.6.

The average cost indices for Kentucky educational programs identified by an NEFP study conducted by Rossmiller and Moran for the Kentucky State Department of Education are shown in Table 6. The State Department of Education selected a representative sample of 28 Kentucky school districts for the study. A computer program was written to extract 1971-72 pupil, academic staff and current expenditure data from central storage files for each district and each program category. The data were analyzed separately for each school district and aggregated to obtain the cost for each full-time equivalent pupil in the basic and special educational program offering. Expenditures for food service, transportation, capital outlay and debt service were excluded.[69]

A summary of the average cost indices for the various special programs provided by thirteen South Dakota school districts included in the sample of an NEFP study conducted by Rossmiller and Moran for the South Dakota State Department of Education are provided in Table 7. The sample was selected with the assistance of the staff of the State Department of Education to include South Dakota school districts which provide a number of special educational programs for handicapped children. The sample included some of the largest districts in the state because only those districts provided programs for several categories of handicapped children.[70]

The cost analysis was based on 1971-72 school year pupil, staff and net current operating expenditure data. Because current operating expense data were not available by category or sub-category of program, most current operating expenditures were allocated to programs according to the number of academic staff. Exceptions were expenditure categories of district administration, attendance and health services, transportation,

operation and maintenance of plant, fixed charges and food service; these were applied equally to each student regardless of level. These allocation procedures resulted in an estimate of the cost per full-time equivalent student by category and sub-category of the program at both the elementary and secondary grade levels in each school district.[71]

TABLE 7. South Dakota Per Pupil Weights for Special Educational Programs for Handicapped Students

Educational Program	Sample Average Cost Differential Indices Elementary Grades 1-8	Secondary Grades 9-12*
Regular Programs (Sec./Elem.)	1.00	1.13
Handicapped Programs	2.55	2.41
Educable Mentally Retarded	2.43	1.72
Trainable Mentally Retarded	2.92	1.69**
Emotionally Disturbed	3.36	3.96
Learning Disabilities	2.47	
Physically Handicapped	3.94	12.04**

*Base cost for the secondary special programs was the secondary regular program

**Program reported in one district only

Source: Financing the Public Schools of South Dakota, National Educational Finance Project (Gainesville, Florida, 1973), pp. 121-154.

Mean cost differential indices computed for Indiana instructional programs by Embry are reported in Table 8. The study was based on a randomly selected sample of eighteen Indiana public school districts. The cost differential indices were developed from the current operating cost per full-time equivalent pupil in average daily membership for school year 1971-72 using the basic elementary program for grades one to six as an index of 1.000.[72]

The cost differential analysis included current expenditures of each school district for general administration, instructional services, attendance services, operation and maintenance of plant and fixed charges. Transportation, school lunch, community services, capital outlay, debt service, transfer tuition and cumulative building fund expenditures were excluded from the cost differential analysis. Expenditures by category, as collected from each school district, were allocated to the selected program categories according to the percentage of full-time equivalent pupils in average daily membership enrolled in each program.[73]

TABLE 8. Indiana Per Pupil Weights for the Instructional Program

Educational Program	Cost Index
Prekindergarten and Kindergarten	1.271
Elementary Grades 1-6	1.000
Secondary Grades 7-12	1.095
Mentally Handicapped	2.559
Physically Handicapped	2.821
Compensatory Education	1.633
Vocational Education	1.256

Source: Donald E. Embry, Project Cost Differentials for State Financing of Indiana Public Schools (Doctoral Dissertation, Ball State University, 1973), p. 81.

Findings of a study conducted by Sorensen which analyzed the per participating pupil cost of providing special education programs for handicapped students in Illinois are summarized in Table 9. The study was based on a sample of seven Illinois school districts which reputedly provided reasonably comprehensive educational services for handicapped students and varied in both organizational form and location in the state. The seven district sample included three large unit school districts and four joint agreements.[74]

The cost analysis was based on expenditure data for the 1969-70 school year, including expenditures relating to the direct instructional aspects of the program, the cost of providing special education supportive services for the programs and administrative and operational costs assumed applicable to all children in a school system. Expenditures for capital outlay and transportation were excluded. The costs identified with each of the three expenditure components were totaled for each selected program and divided by the program average daily attendance to determine the gross per pupil cost of each program. The gross per pupil cost of each special education program was then compared with the related system average per pupil cost to compute the gross ratio.[75]

TABLE 9. Illinois Per-Pupil Cost Analysis, 1969-1970: Special Education Program Means

Educational Program	Gross Ratio
Educable Mentally Handicapped	1.72
Trainable Mentally Handicapped	2.31
Socially Maladjusted	1.51

TABLE 9 continued

Educational Program	Gross Ratio
Learning Disabilities	2.02
Emotionally Disturbed	3.95
Hard of Hearing	2.35
Deaf	2.41
Visually Impaired	2.75
Physically Handicapped	2.94
Multiply Handicapped	3.38

Source: Francis William Sorensen, A Cost Analysis of Selected Public School Special Education Systems in Illinois (Doctoral Dissertation, University of Illinois, Urbana-Champaign, 1973), p. 216.

Summary

Since the beginning of the twentieth century, educational finance theorists have endeavored to devise a single measure of educational need that is equitable, practical and objective. The development of the cost differential approach to weighting pupils has been a recent innovation. While recognizing that this measure of educational need requires further refinement, many outstanding educational theorists and study groups have endorsed the approach and have recommended its incorporation into existing school funding formulas as the best alternative available.

The development of the programmatic cost differential methodology has been principally a result of the research of the National Educational Finance Project in the entire area of school finance. The methodology

for conducting cost differential studies has remained in a fluid state; however, the continued research by scholars across the nation should aid in development, refinement and standardization of the innovative cost analysis technique.

An array of reasonable range cost differential indices based on the NEFP research reported in the preceding discussion are presented in Table 10. The NEFP has recommended that states interested in this distribution approach conduct a cost differential study and compare the results with the weights in Table 10 before establishing initial cost differentials. The precaution has been advised to avoid establishing cost differentials that are too low which could result in undernourished special programs or too high which could cause an unnecessary diminution of the basic educational program.[76]

TABLE 10. NEFP Reasonable Range Cost Differential Scale for Establishing Per Pupil Weights for Special Educational Programs

Educational Program	Reasonable Range
Kindergarten	1.05 - 1.30
Grades 1-2	1.00 - 1.30
Grades 3-8	1.00
Grades 9-12	1.10 - 1.50
Special Education	
Physically Handicapped	1.50 - 4.00
Educable Mentally Handicapped	1.50 - 2.50
Trainable Mentally Handicapped	1.60 - 3.00
Emotionally Disturbed	1.60 - 3.70
Learning Disabilities	1.50 - 2.50
Home Bound	2.40 - 2.60

TABLE 10 continued

Educational Program	Reasonable Range
Remedial Reading (Grades 1-6)	1.60 - 2.40
Vocational-Technical Programs	
Business Education	1.40 - 1.80
Distributive Education	1.40 - 1.50
Trades & Industries	1.50 - 2.90
Health Occupations	1.40 - 2.70
Agriculture	1.60 - 2.60
Home Economics	1.40 - 1.70

Source: Financing the Public Schools of South Dakota, National Educational Finance Project (Gainesville, Florida, 1973), p. viii.

In the following discussion the cost differentials found in individual states have been compared with the NEFP reasonable range cost differentials to point out areas where additional study seems appropriate. Table 11 shows a comparison of the NEFP range with those cost differentials found in Embry's Indiana study. The indices developed in the Embry study are compared to the reasonable range cost differentials recommended by the NEFP in Table 11.

Analysis of the comparisons illustrated in Table 11 indicates the cost indices for Indiana educational programs computed by Embry all fall within the reasonable range, except for the cost index for vocational education which is below. Using the reasonable range logic recommended by the NEFP it may be concluded that the vocational education programs in Indiana are underfunded.

The gross ratio computed in the Sorensen study of Illinois special education programs are compared to the NEFP reasonable range cost differentials for special education in Table 12.

TABLE 11. Comparison of Indiana and NEFP Cost Indices for Selected Educational Programs

Educational Program	Indiana (Embry)	NEFP Reasonable Range
Prekindergarten and Kindergarten	1.27	1.05 - 1.30 (Kindergarten)
Elementary Grades	1.00 (1-6)	1.00 - 1.30 (1-2) 1.00 (3-8)
Secondary Grades	1.10 (7-12)	1.10 - 1.50 (9-12)
Mentally Handicapped	2.56	1.50 - 3.00 (Combined EMR & TMR)
Physically Handicapped	2.82	1.50 - 4.00
Compensatory Education	1.63	1.60 - 2.40 (Remedial Rdng. Grades 1-6)
Vocational Education	1.26	1.40 - 2.90 (All Programs)

The comparisons that are possible in Table 12 seem to indicate that the per-pupil costs computed by Sorensen for Illinois special education programs all fall within the NEFP reasonable range, except the emotionally disturbed program which is slightly higher.

The findings of NEFP cost differential studies to date and other cost analyses cited in the literature have indicated that, even though costs vary greatly among both programmatic areas and geographic regions, there is consistency in per-pupil cost among some well established categories of educational programs. Even though developmental programs and inconsistent

TABLE 12. Comparison of Illinois Special Education Program Mean Gross Ratios with NEFP Reasonable Range Cost Indices

Educational Program	Illinois Gross Ratio	NEFP Reasonable Range
Educable Mentally Handicapped	1.72	1.50 - 2.50
Trainable Mentally Handicapped	2.31	1.60 - 3.00
Socially Maladjusted	1.51	
Learning Disabilities	2.02	1.50 - 2.50
Emotionally Disturbed	3.95	1.60 - 3.70
Hard of Hearing	2.35	
Deaf	2.41	
Visually Impaired	2.75	
Physically Handicapped	2.94	1.50 - 4.00
Multiply Handicapped	3.38	

fiscal accounting practices may complicate the data gathering procedures, it is generally accepted that the cost differential analysis of educational programs is an objective and practical planning tool. The public policy receptivity for the concept is illustrated by the number of recent research studies which have been conducted and the legislative enactment of state school programs during the past two years which utilize the approach as the vehicle for allocating state funds to local school districts.

FOOTNOTES

[1]Roe L. Johns and Edgar L. Morphet, The Economics and Financing of Education: A Systems Approach (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1969), p. 289.

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[3]Johns, p. 164.

[4]Ibid., p. 289.

[5]Ellwood P. Cubberley, School Funds and Their Apportionment (New York: Teachers College, Columbia University, 1905), p. 18.

[6]Ibid., pp. 195-253.

[7]Roe L. Johns, Kern Alexander and K. Forbis Jordan, Financing Education, Fiscal and Legal Alternatives (Columbus, Ohio: Charles E. Merrill Publishing Company, 1972), p. 6.

[8]Ibid., pp. 8-10.

[9]Paul R. Mort, The Measurement of Educational Need (New York: Teachers College, Columbia University, 1924), p. 63.

[10]Ibid.

[11]Ibid., p. 83.

[12]Paul R. Mort and Walter C. Reusser, Public School Finance (New York: McGraw-Hill Book Company, Inc., 1951), p. 491.

[13]Edgar L. Morphet, "Measurement of Educational Need," Partnership in School Finance (Washington, D.C.: National Education Association, 1966), p. 156.

[14]Roe L. Johns and Kern Alexander, Alternative Programs for Financing Education, National Educational Finance Project, Volume 5 (Gainesville, Florida, 1971), p. vii.

[15]Ibid.

[16]Ibid., pp. 270-273.

[17]Financing the Public Schools of Delaware, National Educational Finance Project (Gainesville, Florida, 1973), p. 65.

[18]Financing the Public Schools of Florida, National Educational Finance Project (Gainesville, Florida, 1973), pp. 66-69.

[19]Financing the Public Schools of Kentucky, National Educational Finance Project (Gainesville, Florida, 1973), pp. 3-8.

[20]Financing the Public Schools of South Dakota, National Educational Finance Project (Gainesville, Florida, 1973), p. vii.

[21]Mississippi Public School Finance, Governor's School Finance Study Group (Jackson, Mississippi: Mississippi State Department of Education, 1973).

[22]Tish Newman Busselle, The Texas Weighted Pupil Study, Office of Urban Education (Austin, Texas: Texas Education Agency, 1973).

[23]Recommended Program Allocation Standards for Bureau of Indian Affairs Schools, Office of Education, Bureau of Indian Affairs (Atlanta, Georgia: Robert Davis Associates, Inc., 1973), pp. 17-19.

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[25]Florida Education Finance Act of 1973, HB 734, Chapter 73-345, Effective date: July 1, 1973.

[26]Donald E. Embry, Program Cost Differentials for State Financing of Indiana Public Schools (Ball State University, 1973), pp. 96-99.

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[28]K. Forbis Jordan, "School Support in the Future," Compact, April, 1972, p. 11.

[29]K. Forbis Jordan, The School Finance Reform Movement: Implications for School Business Administration, October, 1972, (ERIC Microfiche ED 070 194), pp. 18-19.

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[32]Richard A. Rossmiller, et al., Educational Programs for Exceptional Children: Resource Configurations and Costs, National Educational Finance Project, Special Study Number 2 (Madison, Wisconsin: Department of Educational Administration, University of Wisconsin, 1970), p. 28.

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[35]Roe L. Johns, Kern Alexander and K. Forbis Jordan (eds.), Planning to Finance Education, National Educational Finance Project, Volume 3 (Gainesville, Florida, 1971), Foreword.

[36]Future Directions for School Financing, National Educational Finance Project (Gainesville, Florida, 1971), p. 2.

[37]Ibid., p. 28.

[38]Johns and Alexander, Alternative Programs, p. 134.

[39]Ibid., pp. 270-275.

[40]Kentucky Study, p. 4.

[41]"Educational Cost Differential Handbook," National Educational Finance Project (NEFP fellowship training material, 1973).

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[46]Warren William Sorenson, A Proposed System for Predicting Costs of Vocational Education Programs in the California Community Colleges (Doctoral Dissertation, University of California, Los Angeles, 1972).

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[61]William P. McLure and Audra May Pence, Early Childhood and Basic Elementary and Secondary Education: Needs, Programs, Demands, Costs, National Educational Finance Project, Special Study Number 1 (Urbana, Illinois: Bureau of Educational Research, College of Education, University of Illinois, 1970), p. 83.

[62]Busselle, pp. 11-33.

[63]Mississippi Public School Finance, Governor's School Finance Study Group (Jackson, Mississippi: Mississippi State Department of Education, 1973), pp. 7-8.

[64]Ibid.

[65]Florida Study, pp. 1-19.

[66]School accounting practices did not identify and count pupils according to the proportion of time spent in the respective programs. However, according to "Dimensions of Educational Need and Program Cost Differentials," Florida Study, Appendix A, pp. 163, the following

distinctions were made from various school records:

(1) Kindergarten - 1.0 pupil in ADA was counted as 1.0 FTE pupil.

(2) Exceptional Child Programs:

A. Full-time Programs - 1.0 pupil in ADA was counted as 1.0 FTE pupil.

B. Part-time Programs - By definition these pupils were assumed to have spent more than half of their time in regular classes and in "special" or supplementary instruction less than half, hence they were counted as 1.0 FTE pupil for each 1.0 pupil in ADA. The "special" instruction was "added-on."

(3) Compensatory Programs - The "compensatory" instruction was considered a supplement or "add-on" to the regular (basic) program, hence each 1.0 pupil in ADA equaled 1.0 FTE pupil.

(4) Vocational Programs (high school: grades 7-12) - 1.0 pupil in ADA taking a full-time credit load was counted as 1.0 FTE pupil. Pupils taking less than a full-time credit load were counted as fractions of full-time equivalents according to the proportion of their time spent in these programs.

[67] Ibid., p. 138.

[68] Financing the Public Schools of Delaware, National Educational Finance Project (Gainesville, Florida, 1973).

[69] Kentucky Study, pp. 95-151.

[70] South Dakota Study, pp. 121-122.

[71] Ibid.

[72] Embry, pp. 67-81.

[73] Ibid.

[74] Sorensen, p. 230.

[75] Ibid., pp. 230-231.

[76] South Dakota Study, pp. vii-viii.

PROCEDURES FOR THE FLORIDA STUDY

The sections which follow describe procedures utilized in selecting the sample, collecting the data and analyzing the data in this study.

Sampling Procedures

The sample for the study consisted of 24 counties, selected by a step-wise procedure. Members of a Florida State Department of Education advisory panel, representing vocational education, special education and basic education programs, independently nominated counties believed to be representative of quality as well as comprehensiveness for the educational program area of the respective panel member. By group process the independent nominations were merged by the advisory panel to provide an initial sample of 31 of the total 67 counties of the state.

The initial sample of 31 counties was stratified by K-12 pupil enrollment into three size categories. The large category consisted of counties with enrollments in excess of 14,500 students, medium sized counties were cast between 14,500 and 4,000, while the small category included counties with fewer than 4,000 students.

The 31 selected counties were color coded by size category on a Florida map. Local ability, as measured by assessed valuation per pupil in average daily membership (ADM), was recorded to assure that the counties selected were representative of the local property wealth distribution of the 67 counties in the state. By selecting out one county at a time that would tend to skew the urban/rural mix, per pupil expenditures, geographic distribution or wealth distribution of the sample, the 31 counties were reduced to a final sample of 24 counties that was considered manageable for data analysis

and at the same time representative of the total population of 67 counties. The 24 sample counties are listed by enrollment category in Table 13.

TABLE 13. Sample Counties, Florida Cost Differential Study

Enrollment Category	Selected Counties		
	Brevard	Hillsborough	Pinellas
Over 14,500	Dade	Leon	Polk
	Escambia	Palm Beach	Sarasota
	Bradford	Clay	St. Johns
4,000 - 14,499	Charlotte	Collier	Suwannee
	Citrus	Jackson	Taylor
	Flagler	Holmes	
3,999 and under	Glades	Liberty	
	Hamilton	Washington	

Data Collection

Data utilized for the study could be categorized into three primary groups: full-time equivalent students, full-time equivalent teachers and comprehensive expenditure data. Most of the data were collected by teams of data gatherers that visited the counties and gleaned the data from appropriate official source documents. Data for the year 1972-1973 were utilized for the study because such data would not be contaminated by alterations in

program expenditure levels that might have occurred in 1973-1974 as a result of new state funding patterns under the Florida Educational Finance Act of 1973.

The data pertaining to pupils, teachers and costs for educational programs and teachers and costs for vocational courses were collected on seven data instruments specifically designed to place selected information retrieved from official source documents and school records in a convenient format for analysis. The seven independent data instruments were developed in tentative form, then presented to the advisory panel of Florida State Department of Education officials. Recommendations achieved through interaction of the research team and the advisory panel were appropriately incorporated into the instruments. Full-time equivalent pupil data and teacher hours for vocational courses were provided by the Florida Vocational, Technical and Adult Education System, St. Petersburg Center.

Two counties, Suwannee and Bradford, because of medium size classification and proximity to the University of Florida, were selected as pilot counties. A data collection team was assigned to each county. The data forms were completed utilizing data available in the county offices. Data collection efforts were extended to attendant vocational centers and individual schools where necessary. The project coordinator visited each county as the data were being assembled. Upon return with the data, the information gathered and procedures applied were reviewed. Data forms and collection techniques were subsequently refined and a pre-service training session was held for the seventeen selected data gatherers. The revised data instruments utilized for the study are exhibited in Appendix A. The composite instrument was entitled the Cost Differential Data Instrument.

County assignments were made for the data collection teams. Most of the data were collected during a three-week intensive period. One in-service training session was held for the data gatherers after about one week of intensive work in the field. The purpose of the second training session was to coordinate and unify procedures.

Where available, copies of data resource documents were collected in the field and combined with completed data instruments in a packet of data for each of the 24 sample counties. As the data were returned from the field, each packet was audited for completeness. In cases where elements of information were incomplete, arrangements were made for follow-up contacts by telephone or return field visits as the complexity of the missing elements of data dictated.

Data Analysis

A preliminary decision was made by the advisory panel of the Florida State Department of Education that per pupil costs and subsequently cost factors should be determined for the 26 program categories identified in the Florida Educational Finance Act of 1973 and, in addition, for each of the vocational education courses that was administered in the sample of 24 selected counties. In excess of 380 vocational-technical courses had been identified and coded for the state. Therefore, appropriate expenditure allocations for educational program and vocational education course categories constituted a major undertaking. The 26 program categories for which cost factors were to be computed are shown in Table 14. The vocational education courses were distributed among the six vocational-technical program categories as assigned by the State Department of Education pursuant to the

1973 statute. Courses perceived as the highest cost were in Vocational Education I whereas the lowest cost courses fell in Vocational Education VI. The educational program for grades 4-10 was assigned the base student program cost figure in the 1973 statute.

Five discrete steps were utilized for generating the program/course per pupil costs and cost factors.

1. Determination of full-time equivalent (FTE) students.
2. Determination of FTE teachers.
3. Determination of total program/course costs.
4. Computation of program/course costs per FTE student.
5. Computation of program/course cost factors.

Each step is described independently in the sections which follow.

TABLE 14. Program Cost Categories, Florida Educational Finance Act of 1973

Basic Programs	Special Programs for Exceptional Students	Special Vocational-Technical Programs	Special Adult General Education Programs
Grades K-3	Educable mentally retarded	Vocational Education I	Adult Basic Education and Adult High School
Grades 4-10	Trainable mentally retarded	Vocational Education II	Community Service
Grades 11-12	Physically Handicapped	Vocational Education III	
	Physical and Occupational Therapy I	Vocational Education IV	
	Speech Therapy I	Vocational Education V	
	Deaf	Vocational Education VI	
	Visually Handicapped I		
	Visually Handicapped		
	Emotionally Disturbed I		
	Emotionally Disturbed		
	Socially Maladjusted		
	Specific Learning Disability I		
	Specific Learning Disability		
	Gifted I		
	Hospital and Homebound		

Determination of Full-Time Equivalent Students

The basic definition of FTE student membership as provided in the Florida Educational Finance Act of 1973 was 25 net hours per week. Part-time participation was defined as a fraction of a full-time equivalent membership in each special program equal to the number of net hours or major fraction thereof per week for which the student is a member divided by twenty-five; the residual student time was allocated to regular programs. Therefore, participation part-time in special programs and the remainder of the time in a basic program dictated division of the student membership based on the fraction of the full-time membership spent in each program or course. A Student FTE Tally Sheet was prepared for precise allocation of student FTE membership to appropriate program areas. (Appendix B)

There were few instances among the 24 sample counties for the 1972-1973 school year in which less than 25 hours per week was being devoted to basic programs. The primary exception was with half-time kindergartens, in which each student member was counted as one-half of a full-time membership. Therefore, data analysis did not require the utilization of several special definitions of FTE student membership that were a part of the 1973 Florida statute.

A record of the number of student hours for each 1972-1973 vocational-technical course was a part of the data file of the Florida Vocational, Technical and Adult Education Information System, St. Petersburg Center. The Center provided student FTE data for all vocational-technical courses conducted by the sample counties. Student FTE computations for basic programs, special programs for exceptional students and special adult general education programs were made on Forms I and II of the Cost Differential Data Instrument.

(Appendix A) Therefore, the Student FTE Tally Sheet (Appendix B) served the purpose of aggregating the student FTE data. The FTE student values for part-time participation were deducted from the gross FTE student values to arrive at the net FTE student values for the basic education programs. In the case of a few vocational courses where the fractional student FTE value was so small that rounding to the nearest one-tenth student FTE by the St. Petersburg Center caused the course to appear with a zero student FTE, the course was dropped from consideration.

Student FTE values were subsequently used for two purposes in the study--firstly, allocation of indirect program costs that were considered most closely a function of the number of students to which services were delivered, and, secondly, as a denominator after total program/course costs were computed to determine program/course cost per FTE student. Each usage will be explained more fully in later sections of the report.

Determination of Full-Time Equivalent Teachers

Although the number of FTE teachers was not a data element needed for direct computation of program/course costs per FTE and program/course cost factors, FTE teachers were utilized for allocating selected indirect costs to programs/courses where services delivered were more closely related to the number of teachers than the number of students. The reasons for utilization of FTE teacher values will become more discernible in the later section dealing with determination of total program/course costs for each county.

With regard to determination of the number of FTE teachers, the data were collected directly from the field for basic programs, exceptional educational programs and adult general education programs. In cases where

a teacher taught courses across grade levels representing two different educational programs, an allocation of the proportion of teacher time devoted to each program was utilized as a criterion. For example, a high school English teacher who taught three courses for grade 10 and two courses for grade 11 was considered a 0.6 FTE teacher in the basic program, grades 4-10, and a 0.4 FTE teacher in the basic program, grades 11-12.

For vocational education teachers, the number of hours devoted to each course for a year was provided by the St. Petersburg Center. Based on 900 hours, additional FTE teacher units were not counted unless FTE student units were generated by the overload or unless actual overload coud be verified by evidence of extra payment. On the other hand, a teacher with 540 hours or more with no evidence of teaching other than vocational courses was considered 1.0 FTE teacher. Such a tolerance provided the advantage of accommodating light load and excessive load variations that are likely to sporadically occur, particularly in the smaller counties.

Total FTE teacher values were aggregated by educational program/course and held for later use in the total cost computations as explained in the section which follows.

Determination of Total Program/Course Costs

Forms III through VII of the Cost Differential Data Instrument (Appendix A) were utilized for collecting program/course cost data for the study. Form III was completed with as much detail regarding specific allocations to program areas as could be ascertained in the field. A copy of Forms IV, VI and VII was completed for each appropriate educational program with as much detail of expenditure as was accurately available from

the records maintained by the appropriate offices of each county. A copy of Form V was completed for each vocational education course in each of the 24 sample counties. The completed Form V data sheets for each county were arranged in numerical sequence by the four digit course code number within vocational program cost categories in numerical sequence from cost category I through cost category VI.

Thirteen-column accounting sheets were utilized for cost allocations to educational programs and vocational courses. Program/course allocations were recorded in the vertical columns while the horizontal rows identified expenditure account allocations and appropriate subtotals and totals utilized for auditing purposes. For auditing purposes, grand totals were accumulated across exceptional education programs, each vocational-education cost category, all vocational cost categories and, finally, across all programs.

Costs were allocated directly to the appropriate program/course where data were available and allocated indirectly by FTE student or FTE teacher units respectively where direct allocations could not be determined. All expenditures for teachers salaries were allocated directly to the appropriate educational program or vocational-technical course. Salary supplements for activities unrelated to regular teaching duties and therefore not legitimately a cost of the educational program were deducted. Extended contracts were reduced to a contracted salary for the regular academic year in cases where no FTE students were generated for the period of the extension. The regular academic year was assumed to be 180 school days (900 hours) and the regular teacher contract period 196 days.

Retirement benefits were computed with a factor of .0915 times salary

totals for each program/course. The retirement factor determination was made by analyzing retirement benefits as a percentage of salary for a preliminary sample of Florida counties. System wide and area administration expenditures were allocated on the basis of FTE teachers. Salaries for consultants, supervisors and principals, where directly allocable to a program area such as vocational education or exceptional education, were allocated among the programs/courses on an FTE teacher basis. Where no direct allocation for administration was discernible, FTE teachers were used as a basis for allocating costs uniformly across all programs/courses. Expenditures for other instructional staff, instructional support personnel and district textbooks, where not directly allocable to a specific program, were allocated on the basis of FTE students because students are most closely the direct recipients of such services. In many cases salaries for clerical personnel and particularly teacher aides could be directly allocated to a program or a program area. For exceptional and vocational education the teacher aide and clerical salaries directly allocated to the respective area were sub-allocated within the area to the appropriate programs/courses on an FTE student basis. Where no direct allocation of clerical personnel and teacher aide salaries could be made, FTE students were used exclusively as a basis. The same practice was followed for teaching supplies, other expense and contracted services.

After all of the itemized instructional expenditure accounts were allocated, the residual instructional expenditures, which included all of the expenditures in Account 2200 not previously allocated, were allocated uniformly across all programs/courses on an FTE student basis.

Several alternatives for allocation of operation and maintenance were explored including such bases as teachers, students and space in square feet. After lengthy deliberation, the FTE student basis was selected as the most defensible basis. Students are the direct recipients of the delivery of such services based on the premise that schools are operated and maintained for students. Students participating in programs/courses demanding greater than average allocations of space are frequently mainstreamed through basic educational programs and are likewise direct recipients of services delivered for such programs. Finally, total expenditures for operation and maintenance account for approximately 10 per cent of all public education expenditures in Florida. Therefore, since the per pupil allocation technique for such expenditures dilutes so greatly the impact of distortions that might accrue, very little justification remained for an alternative procedure.

Health services and attendance services were likewise allocated uniformly across all programs/courses on a FTE student basis.

With regard to fixed charges, the retirement allocations that were computed with the factor of .0915 as explained above were subtracted from the total fixed charges and the residual expenditures within the account were allocated uniformly across all programs/courses by FTE students in membership.

Because of financial accounting variations within the state, the community services account was treated with extreme caution. Many counties did not utilize the account at all, which minimized the problem. However, where the account was utilized, appropriate school officials were requested to provide precise descriptions of the purpose for which the funds were expended. In most cases, where account 2700 was utilized, the expenditures were for salaries and other expenses related to the community service program and

could be directly allocated accordingly.

Although program/course expenditures were limited to net current operating expenditures -- total educational expenditures less capital outlay, debt service, food services and transportation -- an attempt was made to capture capital expenditures for replacement of equipment, library materials and audio-visual materials. Where not directly allocable, the allocations were made on an FTE student basis. The rationale for including expenditures from financial accounts numbered 2854, 2861 and 2870 respectively was based on the notion that such expenditures are of an annually recurring nature while capital outlay expenditures, generally, add to the fixed assets of the school district and reflect an annual depreciation that could not appropriately be totally chargeable in a given year. Inadequate accounting records for fixed assets in the state of Florida precluded accurate treatment of capital outlay depreciation on the one hand, while separate provisions for capital outlay financing are provided in the Florida Educational Finance Act of 1973 on the other hand. A third consideration to be noted was that large portions of capital financing, particularly for vocatonal-technical education, were from federal sources, known as Part IV of the financial accounting system in Florida, and therefore excluded from the study because revenues to support such expenditures are appropriately separated in concept from the state-local mix of revenues, the major thrust of the Florida Educational Finance Act of 1973.

Debt service expenditures are largely a vehicle for long-range financing of capital expenditures and, therefore, have been consistently excluded from educational cost studies dealing with annual costs. Transportation and food services were excluded because of unrelatedness to the direct instructional

process. Further, funds for financing local transportation costs and capital outlay are subsidized by other state provisions while food services are federally subsidized.

The allocation basis for each of the expenditure accounts is summarized in Table 15.

Once allocations were made for all programs and courses in each county, the allocations were aggregated by columns and rows and cross-audited for balance. Necessary recomputations were made as dictated by the audit until balance was achieved for each county.

Determination of Cost Per FTE Student

After total program/course costs were determined, the program/course cost and FTE student data for each county were transferred to a punched card machine usable form. Educational cost per FTE student was subsequently computed for each program cost category of the 1973 Florida statute and for each vocational-technical course as applicable for each county.

Cost per FTE student for each program/course was then aggregated and divided by the number of respective counties contributing a cost to the aggregate which, of course, would have been 24 in cases where the educational program, or the vocational-technical course respectively, was present in all of the sample counties. The series of computations provided a standard mean or mean of the county means (state cost per FTE student for each program/course with each county contributing equal weight to the mean). Cost differentials were computed utilizing the standard mean state cost per FTE student for grades 4-10 as a base cost with an assigned value of 1.0000.

For a different perspective, total costs and FTE students for each

TABLE 15. Summary of Allocation Basis by Expenditure Account

Account Number	Description	Allocation Basis
2000	System-wide Administration	FTE Teachers
2100	Area Administration	FTE Teachers
2211	Consultants and Supervisors	FTE Teachers*
2212	Principals	FTE Teachers*
2213	Teachers	Direct
2214	Other Instructional Staff	FTE Students*
2215.1	Vocational/Adult Principals, Directors, etc.	FTE Teachers*
2215.2	Vocational/Adult Teachers	Direct
2217	Instructional Support Personnel	FTE Students*
2220	Salaries - Teacher Aides	Direct where discernible, otherwise FTE Students
2220	Salaries - Clerical Personnel	Direct where discernible, otherwise FTE Students
2231	District Textbooks	FTE Students
2250	Teaching Supplies	FTE Students*
2260	Other Expense	FTE Students*
2270	Contracted Services	FTE Students*
2200	Instruction Residual (2200 minus sum of 2211 through 2270)	FTE Students
2300	Operation	FTE Students
2400	Maintenance	FTE Students
2530	Attendance Services	FTE Students
2540	Health Services	FTE Students
2660	Employee Retirement	Salaries x .0915
2660	Fixed Charges Residual (2660 minus retirement computations)	FTE Students
2700	Community Services	Direct where applicable
2854	Replacement of Equipment	FTE Students*
2861	Library Books	FTE Students*
2870	AV Materials	FTE Students*

*Allocated uniformly within programs where discernible. Otherwise uniformly across all programs/courses.

program/course were independently aggregated across all 24 sample counties. The aggregated total costs were divided by the aggregated FTE students to arrive at a state weighted mean cost per FTE student for each program/course. Cost differentials were computed utilizing a state weighted mean cost for grades 4-10 as a base cost with a value of 1.0000.

The respective costs per FTE student and attendant cost differentials were listed in appropriate tables for analysis.

Determination of Cost Factors

Cost factors for each program/course were computed utilizing both the standard means and the weighted means from the computations described in the preceding section. The cost per FTE student of the regular program, grades 4-10, was used as a divisor and each of the educational program and vocational-technical course costs per FTE student were divided by the basic program cost per FTE student. Appropriate cost factors were generated and listed in two tables, one table representing cost factors utilizing the standard mean and the second table representing cost factors utilizing the weighted mean approach.

Summary

Data pertaining to net current educational operating costs, FTE students and FTE teachers were collected from a sample of 24 counties, drawn to be representative of the total population of 67 Florida counties.

Educational costs and FTE students were determined by county for each of 26 educational programs identified in the Florida Educational Finance Act of 1973 and for all vocational-technical education courses, sequenced

numerically within six vocational-technical program cost categories.

Mean costs per FTE student were computed by two procedures. In the first case a standard state mean was computed by aggregating county program/course costs per FTE student and dividing by the appropriate number of counties for each program/course. In the second case, total program/course costs and FTE students were independently aggregated for all 24 sample counties and a weighted mean cost per FTE pupil was determined for each program/course.

Cost factors were computed for all programs/courses utilizing the grade 4-10 program as a basic program. Two computations were made, one generating cost factors from the standard means and the second from the weighted means.

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The purpose of the investigation was to determine relative expenditures per FTE student for educational programs that were assigned cost differential weights in the Florida Educational Finance Act of 1973. More specifically, the study was requested for the purpose of validating, that is, refuting or supporting, assigned cost differentials for three basic education programs, fifteen exceptional education programs, six vocational-technical education cost categories and two special adult general education programs of the 1973 Act. In addition, relative FTE student costs and cost indices were requested for each of the vocational-technical courses which were components of the six vocational cost categories. Such courses numbered in excess of 400.

The sample for the study consisted of 24 of the 67 Florida counties selected for representativeness of (1) quality and comprehensiveness of educational programs, (2) urban/rural mix, (3) geographic distribution, (4) local fiscal ability, (5) size as measured by student enrollments and (6) per pupil expenditures.

Data pertaining to educational expenditures, full-time equivalent students and full-time equivalent teachers for the year 1972-1973 were collected from appropriate official source documents in the 24 county school administration offices and from the Florida Vocational, Technical and Adult Education System, St. Petersburg Center.

Total costs for each educational program/course were manually computed for each of the 24 sample counties. Program/course costs and FTE student data were converted to punched card machine usable form. Program/course costs per FTE student were subsequently generated for each of the 24 counties.

Cost differential indices utilizing the grades 4-10 educational program cost per FTE student as a base program with an assigned value of 1.0000 (as specified in the 1973 Act) were computed for each educational program and vocational-technical course administered in each of the 24 sample counties.

State average program/course costs per FTE student and attendant cost differentials were computed by two procedures. A mean of the means approach allowing each of the 24 sample counties to contribute equally was computed by aggregating the program/course costs for each county and dividing by the number of counties administering the respective program/course. Cost differentials were computed utilizing the cost per FTE student of the educational program in grades 4-10 as a base cost with an assigned value of 1.0000. The second procedure, a weighted means approach, aggregated the cost and FTE student data as though the 24 counties were one large district, then costs per FTE student were computed for each program/course with attendant cost differentials using the weighted mean for the educational program in grades 4-10 as a base with an assigned value of 1.0000. The findings of the study are reported in the section which follows.

Findings

For purposes of simplifying the reporting of data, costs per FTE student and attendant cost differentials for the 26 program categories were summarized in columns by each of the two alternative methods of computation in Table 16. Also listed in the last column of Table 16 are the cost differentials as assigned in the Florida Educational Finance Act of 1973. The findings are presented in greater detail in Appendices C and D.

TABLE 16. Educational Program Costs Per Student and Attendant Cost Factors for Two Methods of Computation and Cost Factors of the Florida Educational Finance Act of 1973.

Program	Unweighted Means Approach		Weighted Means Approach		Cost Factors 1973 Act
	Cost/FTE	Cost Factor	Cost/FTE	Cost Factor	
Basic Programs					
K-3	$ 688.17	1.02	$ 722.00	1.04	1.20
4-10	673.94	1.00	692.84	1.00	1.00
11-12	879.67	1.31	829.30	1.20	1.10
Special Programs, Exceptional Students					
Educable Mentally Retarded	1,869.91	2.75	1,262.23	1.82	2.30
Trainable Mentally Retarded	1,569.62	2.31	1,473.85	2.12	3.00
Physically Handicapped	3,278.70	4.82	1,510.75	2.18	3.50
Physical and Occupational Therapy	3,402.45	5.01	3,873.89	5.58	6.00
Speech Therapy I	4,577.02	6.73	2,582.94	3.72	10.00
Deaf	2,344.99	3.45	1,616.67	2.33	4.00
Visually Handicapped I	14,881.88	21.90	9,819.88	14.15	10.00
Visually Handicapped	2,283.66	3.36	1,795.25	2.59	3.50
Emotionally Disturbed I	3,662.94	5.39	2,844.99	4.10	7.50
Emotionally Disturbed	2,707.18	3.98	1,623.52	2.34	3.70
Socially Maladjusted	1,298.06	1.91	1,330.07	1.92	2.30
Special Learning Disability I	4,919.43	7.24	3,111.06	4.48	7.50
Special Learning Disability	3,378.16	4.97	1,477.88	2.13	2.30
Gifted I	3,391.47	4.99	923.89	1.33	3.00
Hospital and Homebound I	10,829.18	15.93	4,996.29	7.20	15.00
Special Vocational-Technical Programs					
Vocational Education I	1,340.00	1.97	1,277.39	1.84	4.26
Vocational Education II	1,155.25	1.70	1,152.18	1.66	2.64
Vocational Education III	1,105.55	1.63	1,045.03	1.51	2.18
Vocational Education IV	1,052.32	1.55	911.34	1.31	1.69
Vocational Education V	1,186.59	1.75	999.29	1.44	1.40
Vocational Education VI	741.82	1.09	772.46	1.11	1.17
Special Adult General Education Programs					
Adult Basic and High School	1,296.47	1.91	793.40	1.14	1.60
Community Service	860.15	1.27	743.30	1.07	1.30

Program costs per pupil for each of the 24 sample counties are listed in Appendix C while data pertaining to all of the programs and vocational-technical courses utilizing the weighted means approach are presented in Appendix D. A list of vocational-technical course numbers with titles of the courses is provided in Appendix E for assistance in identifying the vocational courses listed in the tabled data of Appendix D. In cases where the courses were not identified in the master listing of the St. Petersburg Center, "unidentified" was inserted in place of the course name. The terms cost differential and weight are used interchangeably as an expression of the ratio of the cost per FTE student of a given educational program/vocational-technical course to the base cost per FTE student, grades 4-10.

The data in Table 16 show that Florida public schools were spending less per full-time equivalent pupil in 1972-1973 for kindergarten and grades 1, 2 and 3 compared to the basic program of grades 4-10 but slightly more in grades 11 and 12 than was expressed by the cost factors in the Florida Educational Finance Act of 1973. The cost factor for the K-3 program showed little variation between computing state per pupil costs by an unweighted means approach, that is permitting each county, regardless of number of students, to apply equal weight, and the weighted means approach where costs and pupils were aggregated across all 24 sample counties before dividing the cost by FTE students. The cost factor for grades 11-12, however, was 0.11 higher utilizing the unweighted means approach.

Cost factors for exceptional students showed sizable variations for most programs between the two methods of computing state average costs and among computed cost factors and factors provided by the 1973 Act. Generally speaking, costs and attendant factors were higher utilizing the unweighted

means approach than the weighted means approach. However, two notable exceptions were apparent. The Socially Maladjusted program showed little variation, but this program was found in only eight of the 24 counties, seven of which were in the large student population category. The cost factor for the Physical and Occupational Therapy program was 0.57 higher utilizing the weighted means approach but the program existed in only four of the counties, three of which were large. Also, the program for Trainable Mentally Retarded children, although provided in 19 counties, only showed approximately a 0.2 variation between the two methods. Extreme differences between the two computational methods are indicated by the Visually Handicapped I program and the Hospital and Homebound I program, while the differences for several others are sizable.

The Visually Handicapped I program represented the only case where the cost factor in the 1973 Act was less than the factor by both computational methods. Several cost factors computed by the unweighted means approach were higher than provided in the 1973 Act.

An analysis of the vocational-technical education cost categories from Table 16 and the component courses within each category from Appendix D revealed that wide disparities existed between the program cost category in which many courses are listed and the relative cost per FTE student of the courses. Accordingly, limited value can be attached to the computed cost factors for the six selected cost categories. The general observation can be made, however, that the cost factors in the 1973 Act are high compared to 1972-1973 costs per student as derived by the study. Regrouping of the courses by relative cost will be necessary to arrive at appropriate estimates of cost factors. The cost factors for several courses with

exceptionally small aggregate FTE students have questionable validity because of the low incidence of student participation throughout the state.

Both the Adult Basic Elementary and High School program and Community Service program cost factors were lower when computed utilizing the weighted means approach than with the unweighted means approach; however, the discrepancies were not large. Twenty-two of the 24 sample counties administered Adult Basic Elementary and High School programs while only 11 offered Community Service programs. The cost factors as provided by the 1973 Act were higher in each case than the factors computed by the weighted means approach, but lower for Adult Basic Elementary and High School than the unweighted mean computation approach by 0.31.

Conclusions

The following conclusions were drawn for the data analysis:

1. The cost factor for grades K-3 in the Florida Educational Finance Act of 1973 was higher than the cost factors found in this study.

2. The cost factor in the 1973 Act for the exceptional education program for Visually Handicapped I was substantially lower than the cost factor found in this study.

3. The cost factors in the 1973 Act for Speech Therapy I, Emotionally Disturbed I and Socially Maladjusted exceptional education programs were higher than the cost factors found in this study.

4. The cost factors in the 1973 Act for Trainable Mentally Retarded, Physical and Occupational Therapy, Deaf, Visually Handicapped (regular) and Special Learning Disability I programs were higher than the cost factors found in this study.

5. The cost factors in the 1973 Act for six programs -- Educable Mentally Retarded, Physically Handicapped, Emotionally Disturbed (regular), Special Learning Disability (regular), Gifted I and Hospital and Homebound I were higher than the weighted mean cost factors found in this study but lower than the unweighted mean cost factors.

6. Expenditures for vocational courses varied greatly among and within the six cost categories.

7. Cost factors in the 1973 Act for the six vocational cost categories were higher than the cost factors found in this study.

8. The cost factor in the 1973 Act for Adult Basic Education and Adult High School was higher than this study's weighted mean cost factor, but lower than this study's unweighted mean cost factor.

9. The Community Service cost factor in the 1973 Act was slightly higher than the weighted mean cost factor in this study but almost equivalent to the unweighted mean cost factor.

10. Variations were observed in financial accounting, particularly with respect to the use of accounts 2213, 2215 and 2700. Greater uniformity in financial accounting would simplify future educational cost analyses.

11. In many cases, teachers were not readily identifiable to any specific teaching position. Staff personnel records should be changed to include specific codes for grade levels and programs to facilitate data collection efforts in future studies.

Recommendations

The following recommendations are presented for consideration:

1. Florida Department of Education officials should study the two

alternative approaches, weighted and unweighted means, for computing cost factors and recommend appropriate revisions in the cost differentials in the Florida Educational Finance Act.

2. The study of the actual expenditure pattern for the various programs should be replicated annually, utilizing all 67 counties preferably; the findings of this study should be used as a basis for revising cost factors and discerning trends in educational program costs.

3. The State of Florida should move incrementally toward statewide educational fiscal, pupil and staff accounting systems that will generate uniform reporting data for determination of annual program costs.

APPENDIX A

COST DIFFERENTIAL DATA INSTRUMENT

FORM I -- PUPIL AND STAFFING DATA COUNTY _____

Program	Number of Pupils	Number Hours Per Week	FTE Pupils	FTE Teachers
1. Full-time Kindergarten	_____	_____	_____	_____
2. Part-time Kindergarten	_____	_____	_____	_____
3. Grades 1-3 -- Single Session	_____	_____	_____	_____
4. Grades 1-3 -- Double Session	_____	_____	_____	_____
5. Grades 4-10 -- Single Session	_____	_____	_____	_____
6. Grades 4-10 -- Double Session	_____	_____	_____	_____
7. Grades 11-12 -- Single Session	_____	_____	_____	_____
8. Grades 11-12 -- Double Session	_____	_____	_____	_____

9. Total Number of Pupils _____

10. Total Number of Regular Classroom Teachers (FTE) _____

11. Total Number of Teachers in District (FTE) _____

FORM II -- SPECIAL PROGRAM PUPIL AND STAFFING DATA

II a. SPECIAL PROGRAMS FOR EXCEPTIONAL STUDENTS

Program	Grade Level K-3			4-10			11-12				No. FTE Tchrs. in Program
	Pupils*	Hours**	Pupil FTE	Pupils*	Hours**	Pupil FTE	Pupils*	Hours**	Pupil FTE	Total Pup. FTE	
E. M. R.											
T. M. R.											
Phys. Hand.											
Phys./Occup. Th. I											
Sp. Th. I											
Deaf											
Vis. Hand. I											
Vis. Hand.											
Em. Dist. I											
Em. Dist.											
Soc. Mal.											
S. L. D. I											
S. L. D.											
Gifted I											
Hosp./Homebd. I											
Totals:											

*Average number of participating pupils per week
**Average number of hours per week in program

FORM II (Continued)

II b. SPECIAL ADULT GENERAL EDUCATION PROGRAMS

	Number of Participants	Number of Hours Per Week in Program	Number of Weeks	FTE Pupils	Number of FTE Teachers in Program
Adult Basic Education and Adult High School (List)*					
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
Totals:				____	____
Community Service (List)*					
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
_____	____	____	____	____	____
Totals:				____	____

* Attach additional sheets if necessary.

COUNTY _____

FORM IV -- CURRENT OPERATING EXPENDITURES -- BASIC PROGRAMS AND SPECIAL PROGRAMS FOR EXCEPTIONAL STUDENTS

Title of Program _____

(For Programs Other Than Voc-Tech and Adult General)

Account No.	Expenditure Category	Number (nearest tenth)	Amount
2210	Salaries		
2211	Consultants and Supervisors	_____	$_____
2213	Teachers	_____	_____
2214	Other Certified Personnel	_____	_____
2217	Instructional Support	_____	_____
2220	Salaries -- Clerical Personnel	_____	_____
	-- Teacher Aides	_____	_____
2231	District Textbooks		_____
2250	Instructional Supplies, Consumable		_____
2260	Other Expenses*		_____
2261	Travel		_____
2262	Printing, etc.		_____
2263	Miscellaneous Supplies		_____
2264	Other, Rental of Equipment, etc.		_____
2270	Contracted Services		_____
2541	Health Services		_____
2542	Other Expenses		_____
2543	Contracted Services		_____
2854	Replacement Equipment		_____
2861	Library Books, Existing Libraries		_____
2870	A-V Materials, Non-consumable		_____

*Use detail accounts when available.

FORM V -- CURRENT OPERATING EXPENDITURES -- VOC-TECH COURSES COUNTY _____

Title of Vocational Course _____ No. _____

Account No.	Expenditure Category	Number (nearest tenth)	Amount
2210	Salaries of Personnel		
2211	Consultants and Supervisors	_____	$_____
2213	Teachers	_____	_____
2214	Other Instructional Staff	_____	_____
2215.1	Principals, Directors, or Coordinators	_____	_____
2215.2	Teachers*	_____	_____
2217	Instructional Support Personnel	_____	_____
2220	Salaries -- Clerical Personnel	_____	_____
	-- Teacher Aides	_____	_____
2231	District Textbooks		_____
2250	Teaching Supplies		_____
2260	Other Instructional Expense**		_____
2261	Travel		_____
2262	Printing, etc.		_____
2263	Miscellaneous Supplies		_____
2264	Rental of Instructional Equipment		_____
2270	Contracted Services		_____
2541	Health Services		_____
2854	Replacement Equipment		_____
2861	Library Books, Existing Libraries		_____
2870	A-V Materials, Non-consumable		_____

*If account number is utilized in addition to or in place of account 2213.

**Use detail accounts when available.

COUNTY_____

FORM VI -- CURRENT OPERATING EXPENDITURES -- ADULT BASIC EDUCATION AND ADULT HIGH SCHOOL

Title of Program_____

Account No.	Expenditure Category	Number (nearest tenth)	Amount
2210-2761	Salaries of Personnel	_____	$_____
2211	Consultants and Supervisors	_____	_____
2212	Principals, Directors, or Coordinators	_____	_____
2213	Teachers	_____	_____
2214	Other	_____	_____
2270-2762	Contracted Services		_____
2230-2764	Textbooks		_____
2260-2764	Other Expenses		_____

COUNTY _____

FORM VII -- CURRENT OPERATING EXPENDITURES -- COMMUNITY SERVICE PROGRAMS

Title of Program _____

Account No.	Expenditure Category	Number (nearest tenth)	Amount
2210-2761	Salaries of Personnel	_____	$_____
2211	Consultants and Supervisors	_____	_____
2212	Principals, Directors or Coordinators	_____	_____
2213	Teachers	_____	_____
2214	Other	_____	_____
2270-2762	Contracted Services		_____
2230-2764	Textbooks		_____
2260-2764	Other Expenses		_____

APPENDIX B

STUDENT FTE TALLY SHEET
Report all FTE Data in Nearest Hundredths

COUNTY _____

Basic Program (a)	Gross FTE (b)	Exceptional FTE (c)	Voc-Tech FTE (d)	Total Deductions FTE (e)	Net FTE-Basic Programs (f) [col. b - col. e]
K-3					
4-10					
11-12					
13-17		XXXX			XXXX
Totals (audit)	_____	_____	_____	_____	_____

Adult

Basic _____

High School _____

Total _____

Community Service _____

County Total _____

FORM III -- CURRENT OPERATING EXPENDITURES -- TOTALS BY PROGRAM AREAS

COUNTY_____

Account No.	Expenditure Category	Program Areas K-3	4-10	11-12	Except. Students	Voc-Tech	Adult General	Total
2000	System-wide Administration Total	xxxx	xxxx	xxxx	$	$	$	$
2100	Area Administration	xxxx	xxxx	xxxx				
2200	Instruction - Total	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	
2210	Instructional Salaries	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	
2211	Consultants & Supervisors	xxxx	xxxx	xxxx				
2212	Principals	xxxx	xxxx	xxxx				
2213	Teachers (Regular Classroom)	$	$	$				
2214	Other Instructional Staff							
2215	Vocational Education & Adult Ed.	xxxx	xxxx	xxxx	xxxx		xxxx	
2217	Instructional Support Personnel							
2231	District Textbooks	xxxx	xxxx	xxxx				
2220	Salaries - Clerical Personnel	xxxx	xxxx	xxxx				
	- Teacher Aides							
2250	Teaching Supplies	xxxx	xxxx	xxxx				
2260	Other Expense (Travel, etc.)	xxxx	xxxx	xxxx				
2270	Contracted Services							
2300	Operation of Plant	xxxx	xxxx	xxxx	xxxx		xxxx	
2400	Maintenance of Plant	xxxx	xxxx	xxxx	xxxx		xxxx	
2431	Repair of Equipment							

FORM III (Continued)

COUNTY_____

Account No.	Expenditure Category	Program Areas K-3	4-10	11-12	Except. Students	Voc-Tech	Adult General	Total
2530	Attendance Services	xxxx	xxxx	xxxx	$ xxxx	$ xxxx	$ xxxx	$
2540	Health Services	$ xxxx	$ xxxx	$ xxxx	xxxx	xxxx	xxxx	
2600	Fixed Charges	xxxx	xxxx	xxxx				
2660	Employee Retirement	xxxx	xxxx	xxxx				
2700	Community Services and Non-program Schools	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	
2761	Salaries	xxxx	xxxx	xxxx	xxxx	xxxx		
2762	Contracted Services	xxxx	xxxx	xxxx	xxxx	xxxx		
2763	Other Expenses	xxxx	xxxx	xxxx	xxxx	xxxx		
2764	Textbooks	xxxx	xxxx	xxxx	xxxx	xxxx		
2854	Replacement of Equipment							
2861	Library Books, Existing Libraries							
2870	A-V Materials							

APPENDIX C

Cost Factors by Counties

COUNTY NUMBER: 4 COUNTY NAME: BRADFORD

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	749262	1072.0	698.01	1.0675
4-10	4-10	1334631	2041.2	653.85	1.0000
11-12	11-12	217545	201.3	1080.70	1.6528
EDUCABLE MENTALLY RETARDED	1	82633	55.8	1480.86	2.2649
TRAINABLE MENTALLY RETARDED	2	28670	19.0	1509.95	2.3078
SPEECH THERAPY I	5	13493	1.7	7937.06	12.1390
SOCIALLY MALADJUSTED	11	12163	9.0	1351.44	2.0669
SPECIFIC LEARNING DISABILITY	13	46985	16.4	2864.94	4.3817
ADULT EDUCATION	98	56062	51.3	1092.83	1.6714
	VOC1	146531	98.1	1493.69	2.2845
	3091	3676	0.6	6126.66	9.3702
	3644	3229	2.3	1403.91	2.1472
	3681	1176	0.8	1470.00	2.2482
	8025	17328	5.7	3040.00	4.6494
	8028	10085	7.3	1381.51	2.1129
	9193	7264	9.0	807.11	1.2344
	9195	6034	3.6	1676.11	2.5635
	9243	13399	16.6	807.17	1.2345
	9245	6828	4.1	1665.37	2.5470
	9629	17425	13.9	1253.60	1.9173
	9913	6495	5.1	1273.53	1.9478
	9985	53592	29.1	1841.65	2.8166
	VOC2	63147	55.3	1141.90	1.7464
	2634	11171	12.4	900.89	1.3778
	2635	2987	0.9	3318.89	5.0759
	2636	2729	2.5	1091.60	1.6695
	3609	1198	0.9	1331.11	2.0358
	3610	1267	1.2	1055.83	1.6148
	3663	10783	10.9	989.27	1.5130
	3664	1573	1.0	1573.00	2.4058
	3674	2029	2.1	966.19	1.4777
	4621	2019	1.5	1346.00	2.0586
	7743	7441	5.4	1377.96	2.1075
	9013	2302	2.7	852.59	1.3040
	9043	17648	13.8	1278.84	1.9559
	VOC3	246594	199.8	1234.21	1.8876
	2604	27641	16.6	1665.12	2.5467
	2605	13768	16.0	860.50	1.3161
	2651	1217	0.6	2028.33	3.1022
	2658	851	1.5	567.33	0.8677
	2711	1331	1.1	1210.00	1.8506
	3643	3342	2.8	1193.57	1.8255
	3691	14821	9.7	1527.94	2.3368
	3692	16939	12.6	1344.36	2.0561
	7618	7509	8.2	915.73	1.4005
	7619	11895	3.3	3604.55	5.5128
	7637	9204	7.7	1195.32	1.8281
	7645	8327	7.8	1067.56	1.6327
	7748	6970	7.2	968.06	1.4806
	7758	6347	5.1	1244.51	1.9034
	7764	26550	28.8	921.88	1.4099
	7765	2189	2.0	1094.50	1.6739
	7766	3462	3.4	1018.24	1.5573
	9133	8557	3.5	2444.86	3.7392
	9135	4237	1.6	2648.13	4.0501
	9163	7341	7.8	941.15	1.4394
	9165	7569	8.8	860.11	1.3155
	9205	15472	16.3	949.20	1.4517
	9253	6193	4.4	1407.50	2.1526
	9255	5874	3.0	1958.00	2.9946
	9743	13383	9.9	1351.82	2.0675
	9783	8133	6.5	1251.23	1.9136
	9785	7472	3.6	2075.56	3.1744
	VOC4	55586	53.3	1042.89	1.5950
	2618	2274	0.5	4548.00	6.9558

2681	1490	1.8	827.78	1.2660
3614	1596	1.1	1450.91	2.2190
3676	1797	1.3	1382.31	2.1141
3694	14726	13.9	1059.42	1.6203
5869	12259	13.7	894.82	1.3685
7614	4660	2.6	1792.31	2.7412
7635	3838	4.5	852.89	1.3044
7638	7670	8.2	935.37	1.4306
9287	587	1.0	587.00	0.8978
9527	4689	4.7	997.66	1.5258
VOC5	32135	27.9	1151.79	1.7616
8601	32135	27.9	1151.79	1.7616

COUNTY NUMBER: 5 COUNTY NAME: BREVARD

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	10250438	14266.8	718.48	1.0976
4-10	4-10	23113680	35309.3	654.61	1.0000
11-12	11-12	5433814	6007.1	904.57	1.3818
EDUCABLE MENTALLY RETARDED	1	747293	542.4	1377.75	2.1047
TRAINABLE MENTALLY RETARDED	2	172769	106.0	1629.90	2.4899
PHYSICALLY HANDICAPPED	3	126867	93.0	1364.15	2.0839
PHYSICAL AND OCCUPATIONAL THERAPY I	4	79734	19.8	4026.97	6.1517
SPEECH THERAPY I	5	222126	55.3	4016.75	6.1361
DEAF	6	60089	29.8	2016.41	3.0803
VISUALLY HANDICAPPED I	7	22061	2.1	10505.24	16.0482
VISUALLY HANDICAPPED	8	12306	7.4	1662.97	2.5404
EMOTIONALLY DISTURBED I	9	11385	2.8	4066.07	6.2115
EMOTIONALLY DISTURBED	10	187597	126.0	1488.86	2.2744
SOCIALLY MALADJUSTED	11	27656	30.0	921.87	1.4083
SPECIFIC LEARNING DISABILITY I	12	252136	15.9	15857.61	24.2247
SPECIFIC LEARNING DISABILITY	13	102614	80.0	1282.67	1.9595
GIFTED I	14	22111	2.6	8504.23	12.9914
HOSPITAL AND HOMEBOUND I	15	21958	1.6	13723.75	20.9649
ADULT EDUCATION	98	552923	1042.7	530.28	0.8101
	VOC1	118877	114.0	1042.78	1.5930
	8028	27794	18.5	1502.38	2.2951
	9323	51529	51.4	1002.51	1.5315
	9325	24407	26.9	907.32	1.3861
	9327	15147	17.2	880.64	1.3453
	VOC2	285092	271.2	1051.23	1.6059
	2751	94828	83.1	1141.13	1.7432
	9013	11494	11.6	990.86	1.5137
	9017	2437	1.1	2215.45	3.3844
	9043	44748	52.6	850.72	1.2996
	9045	65960	66.4	993.37	1.5175
	9047	27224	15.2	1791.05	2.7361
	9363	12306	13.0	946.62	1.4461
	9383	22577	26.3	858.44	1.3114
	9385	3518	1.9	1851.58	2.8285
	VOC3	930185	862.1	1078.98	1.6483
	2604	18157	26.8	677.50	1.0350
	2631	11780	11.9	989.92	1.5122
	2651	8301	11.4	728.16	1.1124
	2711	97192	88.2	1101.95	1.6834
	2714	9428	2.3	4099.13	6.2620
	2731	135917	125.5	1083.00	1.6544
	2781	14613	12.0	1217.75	1.8603
	2786	11108	8.1	1371.36	2.0949
	2791	36111	73.9	488.65	0.7465
	3040	39344	30.2	1302.78	1.9902
	3691	15890	8.7	1826.44	2.7901
	3692	10143	3.6	2817.50	4.3041

CODE	COST	FTE	COST/FTE	WEIGHT
4601	7335	8.6	852.91	1.3029
4787	16664	19.1	872.45	1.3328
7644	8420	6.1	1380.33	2.1086
7645	58300	45.2	1289.82	1.9704
7750	3858	3.5	1102.29	1.6839
7751	5496	3.5	1570.29	2.3988
7758	62976	55.0	1145.02	1.7492
7759	2080	0.4	5200.00	7.9437
7760	1513	2.1	720.48	1.1006
7766	6817	5.3	1286.23	1.9649
7770	11843	6.5	1822.00	2.7834
9023	8098	5.4	1610.74	2.4606
9025	4386	3.3	1329.09	2.0304
9133	25841	23.6	1094.96	1.6727
9135	21748	20.2	1076.63	1.6447
9137	16993	14.2	1190.69	1.8261
9163	17914	19.7	909.34	1.3891
9165	5581	6.3	885.87	1.3533
9167	4927	2.2	2239.55	3.4212
9183	5945	5.0	1189.00	1.8164
9187	8268	5.4	1531.11	2.3390
9217	31916	24.2	1318.84	2.0147
9253	68575	65.7	1043.76	1.5945
9255	21340	28.2	756.74	1.1560
9257	19663	15.1	1302.19	1.9893
9273	9058	10.1	896.83	1.3700
9663	15808	17.7	893.11	1.3643
9853	12199	7.1	1718.17	2.6247
9897	38039	30.8	1235.03	1.8867
VOC4	699991	815.9	857.94	1.3106
2612	4081	6.3	647.78	0.9896
2671	790	0.4	1975.00	3.0171
2681	2324	0.8	2905.00	4.4378
2702	262549	302.2	868.79	1.3272
2703	2420	2.5	968.00	1.4788
3694	19133	21.2	902.50	1.3787
4632	6300	4.8	1312.50	2.0050
4635	132204	157.3	840.46	1.2839
4636	51726	74.7	692.45	1.0578
4637	10523	26.0	404.73	0.6183
5846	98549	111.4	884.64	1.3514
5869	31159	48.6	641.13	0.9794
5890	18368	19.0	966.74	1.4768
7779	15053	14.2	1060.07	1.6194
9783	7133	4.1	1739.76	2.6577
9785	4641	1.2	3867.50	5.9081
9787	2394	1.2	1995.00	3.0476
9831	30044	20.0	1532.17	2.3406
VOC5	398547	392.4	1015.67	1.5515
2602	9161	11.0	832.82	1.2722
2603	43480	51.1	850.88	1.2998
2704	25212	12.9	1954.42	2.9856
3700	2579	1.4	1842.14	2.8141
7775	94845	90.3	1050.33	1.6045
8601	106401	152.0	700.01	1.0694
8602	12292	27.2	451.91	0.6904
8620	104577	46.5	2248.97	3.4356
VOC6	186943	424.9	439.97	0.6721
7777	6758	10.0	675.80	1.0324
8640	180185	414.9	434.29	0.6634

COUNTY NUMBER: 8 COUNTY NAME: CHARLOTTE

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	1000458	1237.0	809.10	1.0255
4-10	4-10	2187012	2772.0	788.97	1.0000
11-12	11-12	503872	584.0	862.79	1.0936
EDUCABLE MENTALLY RETARDED	1	117171	75.3	1556.06	1.9723
SPEECH THERAPY I	5	26901	2.4	11208.75	14.2069
SPECIFIC LEARNING DISABILITY	13	24212	7.2	3362.78	4.2623
GIFTED I	14	25043	9.9	2529.60	3.2062
HOSPITAL AND HOMEBOUND I	15	13279	4.3	3088.14	3.9142
	VOC1	4904	4.5	1089.78	1.3813
	3671	3081	3.3	933.64	1.1834
	8030	1571	1.0	1571.00	1.9912
	9323	252	0.2	1260.00	1.5970
	VOC2	47970	36.1	1328.81	1.6842
	2634	10024	6.4	1566.25	1.9852
	2635	2098	1.6	1311.25	1.6620
	2636	8623	4.9	1759.80	2.2305
	2784	432	0.5	864.00	1.0951
	3041	6527	3.3	1977.88	2.5069
	3610	6253	4.6	1359.35	1.7229
	3664	3558	4.0	889.50	1.1274
	3665	3380	3.3	1024.24	1.2982
	7743	4949	5.0	989.80	1.2546
	9383	576	1.2	480.00	0.6084
	9703	1550	1.3	1192.31	1.5112
	VOC3	137746	128.0	1076.14	1.3640
	2604	8902	10.2	872.74	1.1062
	2605	2663	1.0	2663.00	3.3753
	2631	9245	8.7	1062.64	1.3469
	2651	17829	23.6	755.47	0.9575
	2683	5208	3.2	1627.50	2.0628
	2711	7598	5.2	1461.15	1.8520
	3043	7409	6.0	1234.83	1.5651
	3691	3414	4.6	742.17	0.9407
	3692	6133	5.3	1157.17	1.4667
	7602	1409	1.2	1173.33	1.4872
	7618	925	0.7	1321.43	1.6749
	7619	3664	2.1	1744.76	2.2115
	7645	9160	7.1	1290.14	1.6352
	7748	12299	10.7	1149.44	1.4569
	7764	30315	27.7	1094.40	1.3871
	7765	321	0.2	1605.00	2.0343
	7766	4431	5.3	836.04	1.0597
	9217	5574	4.4	1266.82	1.6057
	9303	556	0.4	1390.00	1.7618
	9723	692	0.4	1730.00	2.1927
	VOC4	168808	209.5	805.77	1.0213
	2612	11034	11.7	943.08	1.1953
	2618	11163	16.0	697.69	0.8843
	2671	10992	14.8	742.03	0.9405
	2674	1624	1.6	1015.00	1.2865
	2681	2084	2.6	801.54	1.0159
	2702	12422	11.0	1129.27	1.4313
	2703	6482	6.7	967.46	1.2262
	3694	15206	13.1	1160.76	1.4712
	4635	9701	7.1	1366.34	1.7318
	4636	2179	0.8	2723.75	3.4523
	5869	37958	63.5	597.76	0.7577
	5890	28203	42.8	660.35	0.8370
	7635	3425	3.1	1104.84	1.4004
	7638	3498	5.0	699.60	0.8867
	9497	9963	8.3	1200.36	1.5214
	9527	2010	1.0	2010.00	2.5476
	9833	814	0.4	2035.00	2.5793

	CODE	COST	FTE	COST/FTE	WEIGHT
	VOC5	78784	85.1	925.78	1.1734
	2602	24600	31.5	780.95	0.9898
	7775	10312	8.4	1227.62	1.5560
	8601	13307	17.3	769.19	0.9749
	8602	10879	1.3	8368.46	10.6069
	8620	19686	26.6	740.08	0.9380

COUNTY NUMBER: 9 COUNTY NAME: CITRUS

TITLE					
K-3	K-3	952035	1567.2	607.48	1.0082
4-10	4-10	1789470	2969.9	602.54	1.0000
11-12	11-12	404354	356.2	1135.19	1.8840
EDUCABLE MENTALLY RETARDED	1	59131	65.2	906.92	1.5052
TRAINABLE MENTALLY RETARDED	2	41566	45.8	907.55	1.5062
PHYSICAL AND OCCUPATIONAL THERAPY I	4	610	0.7	871.43	1.4463
SPEECH THERAPY I	5	10873	3.9	2787.95	4.6270
EMOTIONALLY DISTURBED	10	1105	1.2	920.83	1.5283
SPECIFIC LEARNING DISABILITY I	12	20135	22.2	906.98	1.5053
GIFTED I	14	12326	5.6	2201.07	3.6530
ADULT EDUCATION	98	65889	123.9	531.79	0.8826
COMMUNITY SERVICE	99	69015	130.9	531.82	0.8826
	VOC1	29514	22.9	1288.82	2.1390
	3606	1969	0.2	9845.00	16.3393
	3666	2741	1.5	1827.33	3.0327
	3681	3426	2.7	1268.89	2.1059
	9323	556	0.5	1112.00	1.8455
	9943	15917	14.8	1075.47	1.7849
	9945	2738	2.2	1244.55	2.0655
	9947	2167	1.0	2167.00	3.5965
	VOC2	130859	117.2	1116.55	1.8531
	2634	8519	8.9	957.19	1.5886
	2635	6069	5.8	1046.38	1.7366
	2636	8197	5.3	1546.60	2.5668
	2655	6156	7.7	799.48	1.3269
	2735	2398	0.9	2664.44	4.4221
	2751	8448	7.1	1189.86	1.9748
	3601	4342	2.8	1550.71	2.5736
	3610	3374	1.9	1775.79	2.9472
	3617	978	1.0	978.00	1.6231
	3641	2508	1.9	1320.00	2.1907
	3663	900	0.8	1125.00	1.8671
	3665	17764	23.0	772.35	1.2818
	4621	7366	0.9	8184.44	13.5833
	7743	3176	2.9	1095.17	1.8176
	9033	7637	8.7	877.82	1.4569
	9035	367	0.6	611.67	1.0152
	9037	8142	6.6	1233.64	2.0474
	9043	18558	18.4	1008.59	1.6739
	9045	855	1.0	855.00	1.4190
	9047	9049	5.5	1645.27	2.7306
	9153	394	0.4	985.00	1.6348
	9363	1020	1.0	1020.00	1.6928
	9367	1008	0.9	1120.00	1.8588
	9383	3143	2.7	1164.07	1.9320
	9603	491	0.5	982.00	1.6298
	VOC3	241221	217.4	1109.57	1.8415
	2605	3233	3.8	850.79	1.4120
	2631	6471	4.9	1320.61	2.1918
	2651	5294	4.5	1176.44	1.9525
	2738	2513	1.2	2094.17	3.4756
	2760	996	1.5	664.00	1.1020
	2791	14970	8.5	1761.18	2.9229

3040	11955	8.4	1423.21	2.3620
3643	11916	7.1	1678.31	2.7854
3691	24247	19.4	1249.85	2.0743
3692	5898	5.5	1072.36	1.7798
4629	364	0.2	1820.00	3.0206
4787	2777	2.8	991.79	1.6460
7602	3156	3.2	986.25	1.6368
7618	9580	9.3	1040.86	1.7275
7644	6755	6.6	993.38	1.6487
7645	5156	4.5	1145.78	1.9016
7748	5079	6.2	819.19	1.3596
7750	2815	1.9	1421.58	2.4589
7758	13877	16.6	835.96	1.3874
7764	11385	10.6	1074.06	1.7826
7765	3999	4.4	908.86	1.5084
7769	15325	12.9	1187.98	1.9715
9163	368	0.5	736.00	1.2215
9205	34440	41.6	827.88	1.3740
9303	4926	4.8	1026.25	1.7032
9307	1297	1.2	1080.83	1.7938
9663	32329	25.1	1288.01	2.1376
VOC4	111881	127.3	878.88	1.4586
2612	2739	1.8	1521.67	2.5254
2614	1301	1.2	1084.17	1.7993
2618	4114	3.2	1285.63	2.1337
2671	3847	2.5	1538.80	2.5539
2681	994	1.2	828.33	1.3747
2702	17347	19.5	889.59	1.4764
3608	1878	1.1	1707.27	2.8335
3694	17277	35.1	492.22	0.8169
4775	1709	2.0	854.50	1.4182
5890	16229	19.2	845.26	1.4028
7770	1120	0.6	1866.67	3.0980
7779	29020	32.1	904.05	1.5004
9380	11300	0.7	16142.86	26.7915
9527	3006	7.1	423.38	0.7027
VOC5	35049	31.3	1119.78	1.8584
2602	15110	15.3	987.58	1.6390
2603	14356	13.3	1079.40	1.7914
8601	5583	2.7	2067.78	3.4318

COUNTY NUMBER: 10 COUNTY NAME: CLAY

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	1686373	3067.6	549.74	1.0319
4-10	4-10	3502141	6574.0	532.73	1.0000
11-12	11-12	618824	953.2	649.21	1.2187
EDUCABLE MENTALLY RETARDED	1	157917	129.2	1219.95	2.2900
TRAINABLE MENTALLY RETARDED	2	19783	7.0	2826.14	5.3051
SPEECH THERAPY I	5	31863	9.6	3319.06	6.2303
EMOTIONALLY DISTURBED I	9	20927	4.1	5104.14	9.5812
SPECIFIC LEARNING DISABILITY	13	62757	18.2	3448.19	6.4727
HOSPITAL AND HOMEBOUND I	15	22081	1.2	18400.84	34.5409
ADULT EDUCATION	98	60123	67.5	890.71	1.6720
VOC1		13560	9.3	1458.06	2.7370
9380		13560	9.3	1458.06	2.7370
VOC2		27591	24.6	1121.59	2.1054
2656		1812	1.2	1510.00	2.8345
7628		3373	3.9	864.87	1.6235
7743		8467	9.7	872.88	1.6385
9043		7182	5.8	1238.25	2.3244
9047		6757	4.0	1689.25	3.1710

CODE	COST	FTE	COST/FTE	WEIGHT
VOC3	181378	173.0	1048.43	1.9680
2604	61139	62.3	981.36	1.8422
2631	3002	3.1	968.39	1.8178
2651	2691	3.3	873.03	1.6390
2731	12022	9.2	1306.71	2.4529
2791	8702	5.3	1658.95	3.1144
3040	7401	5.3	1396.37	2.6213
7619	2126	2.8	759.28	1.4253
7645	14855	14.8	1003.65	1.8841
7748	9252	11.5	805.38	1.5118
7758	10393	8.2	1256.38	2.3586
7764	14936	18.9	786.92	1.4209
7766	8207	8.4	977.01	1.8340
9133	7004	5.6	1250.66	2.3478
9137	6509	3.5	1852.59	3.4779
9783	6860	6.1	1124.50	2.1110
9787	6719	4.7	1429.50	2.6835
VOC4	70533	75.7	932.01	1.7495
2611	973	1.0	973.00	1.8265
2618	6116	8.1	755.06	1.4174
2672	6194	9.1	680.66	1.2777
2681	1119	1.1	1017.25	1.9096
2702	2644	2.2	1201.78	2.2555
3100	5900	7.8	756.41	1.4199
5869	16168	15.8	1023.25	1.9209
7638	7010	8.4	834.52	1.5665
7779	24429	22.2	1100.33	2.0656
VOC5	60954	45.4	1342.60	2.5202
2602	30137	24.2	1245.33	2.3377
2603	8064	8.9	906.07	1.7008
7775	9756	6.1	1599.33	3.0022
8601	12997	6.2	2096.27	3.9350

COUNTY NUMBER: 11 COUNTY NAME: COLLIER

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	2523409	3081.5	818.89	0.9671
4-10	4-10	4808534	5928.4	821.23	1.0030
11-12	11-12	944775	556.7	967.54	1.2225
EDUCABLE MENTALLY RETARDED	1	326475	274.0	1191.51	1.4559
TRAINABLE MENTALLY RETARDED	2	33394	18.0	1855.22	2.2591
SPEECH THERAPY I	5	99329	127.0	782.11	0.9524
EMOTIONALLY DISTURBED	10	16293	8.0	2036.63	2.4900
SPECIFIC LEARNING DISABILITY I	12	31197	12.6	2475.95	3.0269
HOSPITAL AND HOMEBOUND I	15	7992	1.0	7992.00	9.7717
ADULT EDUCATION	98	86115	92.9	926.95	1.1287
COMMUNITY SERVICE	99	77507	99.4	779.75	0.9495
VOC1	18058	13.6	1327.79	1.6168
2758	10452	9.7	1077.53	1.3121
3644	4344	0.6	7240.00	8.8160
8012	1288	1.5	858.67	1.0456
8015	1974	1.8	1096.67	1.3354
VOC2	78192	91.2	857.37	1.0440
2634	15076	16.9	892.07	1.0863
2636	3331	3.5	951.71	1.1589
2655	2105	1.8	1169.44	1.4240
2739	1413	1.5	942.00	1.1471
3041	1845	12.9	143.02	0.1742
3092	7811	10.0	781.10	0.9511
3664	6622	4.3	1540.00	1.8752
8026	3576	5.8	616.55	0.7508
9013	1014	1.1	921.82	1.1225

9017	513	0.6	855.00	1.0411
9043	5293	2.3	1870.36	2.2776
9045	12238	13.1	934.20	1.1378
9383	5654	6.0	942.33	1.1475
9385	10836	9.9	1094.55	1.3328
9803	865	1.0	865.00	1.0533
VOC3	251460	214.9	1170.13	1.4248
2004	40809	36.3	1113.20	1.3555
2031	1965	1.7	1155.88	1.4075
2033	10975	12.3	892.28	1.0865
2051	1932	1.8	1106.67	1.3478
2058	960	1.1	872.73	1.0627
2083	1013	1.1	920.91	1.1214
2711	13896	8.5	1634.82	1.9907
2731	9053	9.8	923.47	1.1245
2781	4489	4.6	975.87	1.1883
2783	1939	1.2	1615.83	1.9675
3040	10234	9.7	1055.05	1.2847
3043	47987	33.8	1419.73	1.7288
3043	10884	10.7	1017.20	1.2388
3691	9456	10.2	927.06	1.1289
3692	5745	4.8	1196.88	1.4574
7618	2548	2.8	910.00	1.1081
7619	4888	8.2	596.10	0.7259
7624	819	0.8	1023.75	1.2463
7645	12604	9.2	1370.00	1.6682
7748	5750	5.8	991.38	1.2072
7749	1230	1.0	1230.00	1.4978
7750	1104	1.2	920.00	1.1203
7758	18566	13.0	1428.15	1.7390
7764	10756	11.1	971.71	1.1832
7765	1438	1.6	898.75	1.0944
7766	1349	1.2	1124.17	1.3689
9133	8398	3.6	2332.78	2.8406
9135	6445	3.1	2079.03	2.5316
9163	3476	3.5	993.14	1.2093
9303	1065	1.2	887.50	1.0807
VOC4	105682	79.0	1337.75	1.6290
2618	7515	5.2	1445.19	1.7598
3100	23521	24.3	967.94	1.1786
4635	50705	25.8	1965.31	2.3931
4636	2931	2.3	1274.35	1.5518
5850	20092	20.6	975.34	1.1877
9527	918	0.8	1147.50	1.3973
VOC5	119472	89.7	1331.91	1.6218
2602	11663	10.9	1070.00	1.3029
2603	25151	20.2	1245.10	1.5161
2704	3597	3.3	1089.91	1.3272
3099	10623	6.6	1609.55	1.9599
3700	2086	3.3	632.12	0.7697
7775	12039	15.8	761.96	0.9278
8601	26911	19.9	1352.31	1.6467
8620	27432	9.7	2828.04	3.4437

COUNTY NUMBER: 13 COUNTY NAME: DADE

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	52460672	64505.0	813.28	1.0555
4-10	4-10	101247952	131397.7	770.53	1.0000
11-12	11-12	21461280	24694.0	869.09	1.1279
EDUCABLE MENTALLY RETARDED	1	3517775	3002.0	1171.81	1.5205
TRAINABLE MENTALLY RETARDED	2	1103479	684.0	1613.27	2.0937
PHYSICALLY HANDICAPPED	3	599099	341.0	1756.89	2.2801
SPEECH THERAPY 1	5	992167	496.0	2000.34	2.5960

	CODE	COST	FTE	COST/FTE	WEIGHT
DEAF	6	735887	502.0	1465.91	1.5024
VISUALLY HANDICAPPED	8	164788	80.0	2059.85	2.0732
EMOTIONALLY DISTURBED I	9	90298	52.0	1736.50	2.0535
EMOTIONALLY DISTURBED	10	436587	305.0	1431.43	1.4577
SOCIALLY MALADJUSTED	11	870996	607.0	1434.92	1.4622
SPECIFIC LEARNING DISABILITY I	12	352515	200.0	1762.57	2.0276
SPECIFIC LEARNING DISABILITY	13	945680	663.0	1426.36	1.4513
GIFTED I	14	532414	798.0	667.19	0.8659
HOSPITAL AND HOMEBOUND I	15	623590	94.6	6593.86	6.7598
ADULT EDUCATION	98	2666481	3061.8	870.89	1.1352
COMMUNITY SERVICE	99	1402230	153.4	9140.67	11.1958
	VOC1	17956432	1160.5	1547.28	2.0089
	4631	27296	15.0	1819.07	2.3606
	4746	24468	15.5	1578.58	2.0487
	4748	51068	36.0	1418.22	1.8525
	7629	17068	5.5	3103.27	4.0276
	7630	19016	5.9	3224.75	4.1868
	8000	34693	34.3	1011.46	1.3127
	8025	91422	64.2	1424.02	1.8481
	8027	15730	8.4	1866.43	2.4511
	8028	7364	3.7	1990.27	2.5829
	9055	53495	42.8	1249.88	1.6223
	9057	95046	50.0	1900.92	2.4670
	9065	87196	44.4	1963.87	2.5487
	9067	67979	30.0	2265.97	2.9407
	9073	138162	132.8	1040.38	1.3502
	9095	278	0.2	1390.00	1.8039
	9171	4368	4.1	1065.37	1.3826
	9193	103713	87.1	1190.73	1.5453
	9195	48943	36.6	1337.24	1.7354
	9197	22682	15.8	1435.57	1.8631
	9243	31403	43.7	718.60	0.9326
	9323	168243	98.0	1716.77	2.2280
	9325	77768	60.7	1281.19	1.6627
	9327	65081	37.4	1740.18	2.2791
	9337	1621	1.5	1080.67	1.4025
	9377	111491	52.4	2127.69	2.7613
	9553	58879	27.8	2117.95	2.7486
	9555	23440	15.9	1474.21	1.9132
	9557	14984	3.2	4682.50	6.0764
	9737	40093	19.1	2100.95	2.7262
	9753	401108	30.6	1574.32	2.0429
	9755	29587	19.9	1486.78	1.9295
	9757	18247	11.5	1586.70	2.0592
	9773	59283	31.1	1906.21	2.4738
	9777	8240	4.1	2009.76	2.6082
	9943	24625	18.3	1345.63	1.7463
	9945	30490	18.7	1630.48	2.1160
	9947	16201	15.5	1045.23	1.3565
	9985	56041	18.8	2980.91	3.8686
	VOC2	3023665	2253.2	1341.99	1.7416
	2634	365518	555.3	658.24	0.8542
	2635	132428	63.0	2102.03	2.7280
	2636	79394	64.2	1236.67	1.6049
	2655	10214	4.1	2491.22	3.2331
	2656	16261	4.3	3781.63	4.9077
	2657	8191	4.3	1904.88	2.4721
	2733	3835	2.1	1825.71	2.3694
	2734	22535	13.2	1707.20	2.2156
	2739	14991	8.0	1873.88	2.4319
	2740	987	0.8	1233.75	1.6011
	2741	763	0.3	2543.33	3.3007
	2751	37913	27.1	1399.00	1.8156
	2761	3026	3.3	916.97	1.1900
	2784	48546	29.5	1645.63	2.1357
	2785	1911	1.0	1911.00	2.4803
	3041	38787	18.8	2063.14	2.6775

3044	17328	5.8	2987.59	3.8772
3076	46038	30.5	1511.08	1.9611
3094	20631	11.0	1875.55	2.4340
3617	41158	13.7	3004.96	3.8998
3663	15982	7.2	2219.72	2.8807
3665	19302	8.5	2270.82	2.9470
4621	4128	3.6	1146.67	1.4881
4750	53955	47.7	1131.13	1.4680
4766	3773	2.2	1715.00	2.2257
7624	18029	12.0	1502.42	1.9498
7628	620	0.1	6200.00	8.0462
7743	120331	61.7	1951.07	2.5321
8026	4671	6.1	765.74	0.9938
9013	378408	333.1	1137.22	1.4759
9015	46662	38.1	1224.72	1.5894
9017	56065	42.1	1331.71	1.7283
9033	76580	53.7	1426.07	1.8507
9035	43767	30.2	1449.24	1.8808
9037	31794	14.8	2148.24	2.7879
9043	301841	200.0	1509.20	1.9586
9045	143713	106.0	1355.78	1.7595
9047	72218	41.5	1740.19	2.2584
9143	44964	13.2	3406.36	4.4207
9145	10874	5.4	2013.70	2.6133
9147	10278	3.6	2855.00	3.7052
9153	4501	3.7	1232.70	1.5999
9225	7235	4.5	1607.78	2.0865
9227	10552	5.5	1918.55	2.4899
9263	25965	16.0	1622.81	2.1061
9265	7809	7.3	1069.73	1.3883
9267	7515	2.4	3131.67	4.0642
9363	26213	11.1	2361.53	3.0648
9365	9255	3.5	2644.29	3.4317
9380	167494	100.7	1663.30	2.1586
9383	146497	60.9	2405.53	3.1219
9385	20466	15.4	1304.23	1.7705
9387	6821	4.4	1550.23	2.0119
9437	79925	47.2	1693.33	2.1976
9603	2343	2.7	867.78	1.1262
9607	6970	3.4	2050.00	2.6605
9703	8671	5.3	1636.04	2.1232
9803	17404	17.9	972.29	1.2618
9977	72638	36.0	2017.72	2.6186
9993	20390	10.2	1999.02	2.5943
VCC3	5049578	4960.5	1017.75	1.3208
2604	509784	475.0	1073.23	1.3928
2605	72803	45.3	1607.13	2.0857
2631	414168	981.5	421.97	0.5476
2633	37707	15.1	2497.15	3.2408
2651	440509	935.0	471.13	0.6114
2683	28356	19.5	1454.15	1.8872
2711	55436	56.2	986.41	1.2801
2731	2496	3.9	640.00	0.8306
2736	3125	0.1	31250.01	40.5557
2738	9751	6.6	1477.42	1.9174
2754	21861	14.8	1477.09	1.9169
2761	19682	20.4	964.80	1.2521
2786	1375	0.6	2291.67	2.9741
3000	59511	44.5	1337.33	1.7356
3002	111455	69.7	1599.07	2.0752
3040	53497	26.9	1988.74	2.5809
3043	253258	193.5	1308.83	1.6986
3078	2400	1.3	1846.15	2.3959
3691	100718	54.6	1844.65	2.3940
3692	24279	11.9	2040.25	2.6478
4603	1419	0.6	2365.00	3.0691
4612	498	0.1	4980.00	6.4629
4626	2256	5.3	425.66	0.5524
4627	1499	2.8	535.36	0.6948
4629	4958	3.4	1458.24	1.8925
4745	16339	1.7	9611.18	12.4732
4755	5939	3.5	1696.86	2.2021

CODE	COST	FTE	COST/FTE	WEIGHT
4787	3210	2.6	1234.62	1.6623
4788	21554	17.3	1216.99	1.5774
4789	10554	5.6	1850.03	2.4528
4797	35764	17.5	2055.09	2.6671
7611	2677	0.9	2974.44	3.8602
7618	104858	76.8	1365.73	1.7724
7644	41355	24.3	1701.85	2.2086
7645	31872	22.0	1621.11	1.8185
7745	9745	4.7.6	2057.77	2.6714
7749	30147	18.2	1656.43	2.1497
7750	5999	5.0	1174.17	1.5108
7751	6594	2.9	2310.00	2.9979
7752	2941	1.9	1574.21	2.0430
7756	11830	6.4	1843.75	2.3926
7757	6070	4.4	1174.55	1.5243
7758	61634	29.2	2110.79	2.7393
7759	6171	3.8	1623.95	2.1075
7760	31346	21.1	1487.96	1.9310
7764	262436	187.8	1382.80	1.7946
7765	35256	28.0	1259.50	1.6349
7766	36055	23.7	1521.31	1.9743
7769	2132	0.8	2665.00	3.4586
7770	49785	28.1	1771.71	2.2993
9023	58214	25.4	2295.08	2.9787
9025	21270	15.4	1381.17	1.7925
9027	17247	11.1	1553.78	2.0165
9133	5150	8.3	1102.41	1.4307
9135	7195	2.2	3270.45	4.2443
9137	8342	6.2	1345.48	1.7461
9163	83507	56.5	1585.26	2.0573
9165	81661	89.9	908.35	1.1788
9167	39346	20.3	1940.20	2.5180
9183	50531	36.0	1403.64	1.8216
9185	18252	9.1	2005.71	2.6030
9187	31607	19.1	1654.82	2.1476
9205	173477	155.7	1114.17	1.4460
9207	99074	100.9	981.40	1.2743
9217	31103	25.4	1224.53	1.5892
9253	99700	53.1	1877.70	2.4369
9255	28875	22.9	1260.92	1.6364
9257	13160	11.8	1538.98	1.9973
9273	93741	72.2	1298.35	1.6850
9275	9382	9.1	1085.93	1.4093
9277	7879	0.8	9848.75	12.7815
9303	73631	82.1	864.30	1.1476
9305	13720	2.7	5081.48	6.5946
9307	2523	2.3	1096.96	1.4236
9487	43490	34.8	1248.85	1.6207
9513	21844	4.8	4550.83	5.9050
9633	40048	27.9	1435.41	1.8624
9653	22801	17.4	1310.40	1.7006
9663	58825	42.3	1390.66	1.8044
9723	44388	39.8	1115.28	1.4474
9725	2881	2.0	1440.50	1.8695
9783	101206	60.7	1667.31	2.1638
9785	17198	9.2	1869.35	2.4260
9787	21184	13.1	1617.10	2.0986
9853	97330	59.5	1634.16	2.1273
9855	25844	19.0	1360.21	1.7653
9857	16042	7.9	2030.63	2.6353
9897	15948	8.0	1993.50	2.5871
VGC4	2494863	2958.8	843.20	1.0943
2612	74873	60.9	1229.44	1.5955
2614	1672	1.2	1393.33	1.8082
2616	30431	27.7	1098.59	1.4257
2618	221548	187.2	1183.75	1.5362
2674	2782	0.7	3974.29	5.1578
2681	184538	495.7	370.04	0.4802
2702	234248	887.4	263.97	0.3426

3095	19220	14.2	1353.52	1.7556
3094	68773	20.3	3387.83	4.3967
4613	12036	7.1	1695.21	2.2000
4616	1817	0.7	2595.71	3.3687
4619	8266	3.9	2119.49	2.7506
4632	9164	3.5	2618.29	3.3980
4635	10529	2.5	4211.60	5.4657
4636	285065	268.5	1061.69	1.3778
4637	53540	47.1	1136.73	1.4752
4768	3441	1.7	2024.12	2.6269
4773	10797	6.5	1979.12	2.5686
4774	4956	2.7	1835.56	2.3821
4775	4022	2.2	1828.18	2.3725
4776	29874	25.9	1153.44	1.4969
4777	2089	1.4	1492.14	1.9365
4780	56674	53.0	1069.32	1.3877
5839	175289	148.9	1177.23	1.5278
5846	48826	36.8	1326.79	1.7219
5850	46282	50.1	923.79	1.1988
5859	372179	304.3	1223.07	1.5873
5860	56357	46.1	1222.49	1.5865
7637	9728	7.0	1389.71	1.8035
7638	5654	1.7	3325.88	4.3163
7742	4562	3.6	1267.22	1.6445
7779	2479	0.4	6197.50	8.0430
8125	2594	0.8	3242.50	4.2081
8767	32034	10.7	2993.83	3.8853
9107	7229	4.7	1538.08	1.9961
9359	21876	7.2	3038.33	3.9431
9417	2975	1.5	1983.33	2.5739
9467	10808	7.2	1501.11	1.9481
9517	4581	4.6	995.87	1.2924
9713	7256	5.6	1295.71	1.6816
9831	202565	85.1	2380.32	3.0891
9833	111985	81.1	1380.83	1.7920
9847	3033	2.0	1516.50	1.9681
9913	15130	11.6	1304.31	1.6927
9915	7719	8.1	952.96	1.2367
9917	7317	2.7	2710.00	3.5170
VOCS	3855496	4145.6	930.02	1.2070
2602	8947	11.1	805.04	1.0451
2603	9802	10.3	951.65	1.2350
2712	86701	43.6	2023.43	2.6402
2732	7954	3.1	2565.81	3.3299
3099	406218	877.3	463.03	0.6009
3700	57753	126.3	457.27	0.5934
7775	383532	335.5	1143.17	1.4835
8001	55385	66.6	831.61	1.0792
8002	191856	179.0	1071.82	1.3910
8003	466366	439.0	1062.59	1.3846
8020	2176982	2053.8	1059.98	1.3756
VOC6	208913	231.0	904.39	1.1737
8040	208913	231.0	904.39	1.1737

COUNTY NUMBER: 17 COUNTY NAME: ESCAMBIA

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	5019324	12894.0	699.50	1.0531
4-10	4-10	17608272	26508.7	664.24	1.0000
11-12	11-12	3109519	4442.7	699.92	1.0537
EDUCABLE MENTALLY RETARDED	1	711944	740.0	962.09	1.4484
TRAINABLE MENTALLY RETARDED	2	204709	127.0	1611.88	2.4266
PHYSICALLY HANDICAPPED	3	82153	40.0	1553.82	2.3392
SPEECH THERAPY I	5	178079	48.7	3656.65	5.5050
DEAF	6	43095	31.0	1390.16	2.0928
VISUALLY HANDICAPPED I	7	18277	0.7	26110.00	39.3078

	CODE	COST	FTE	COST/FTE	WEIGHT
VISUALLY HANDICAPPED	8	12102	10.0	1210.20	1.8219
EMOTIONALLY DISTURBED	10	71914	57.0	1261.65	1.8994
SOCIALLY MALADJUSTED	11	20950	28.0	748.21	1.1264
SPECIFIC LEARNING DISABILITY I	12	212924	67.8	3140.47	4.7279
GIFTED I	14	74145	48.0	1544.69	2.3255
HOSPITAL AND HOMEBOUND I	15	105606	8.4	12572.14	18.9270
	VOC1	79460	59.8	1328.76	2.0004
	3642	6866	2.3	2985.22	4.4942
	3683	10040	7.2	1394.44	2.0993
	7630	9100	12.9	705.43	1.0620
	9193	40282	26.2	1537.48	2.3146
	9553	13172	11.2	1176.07	1.7705
	VOC2	346353	292.5	1184.11	1.7826
	2634	3066	6.3	581.90	0.8760
	2751	14127	13.1	1078.40	1.6235
	3092	8668	3.7	2342.70	3.5269
	3601	11457	7.2	1591.25	2.3956
	3665	48095	44.0	1093.07	1.6456
	7624	13033	5.7	2286.49	3.4422
	8013	17923	14.0	1280.21	1.9273
	9013	19840	16.4	1209.76	1.8212
	9033	46664	46.6	1001.37	1.5075
	9035	13740	14.2	967.61	[illegible]
	9043	97242	80.5	1207.98	[illegible]
	9045	2737	0.8	3421.25	5.1506
	9143	14530	9.7	1497.94	2.2551
	9153	16333	14.2	1150.21	1.7316
	9383	18298	16.1	1136.52	1.7110
	VOC3	952440	973.9	977.97	1.4723
	2604	247023	311.9	791.99	1.1923
	2631	53962	48.0	1124.21	1.6925
	2651	54737	79.4	689.38	1.0378
	2711	6633	7.3	908.63	1.3679
	2731	32370	28.4	1139.79	1.7159
	3043	14939	12.2	1224.51	1.8435
	3643	33753	26.3	1283.38	1.9321
	3691	17349	20.1	863.13	1.2994
	3692	14033	12.8	1096.33	1.6505
	4003	15777	15.1	1044.83	1.5730
	4753	10088	9.0	1120.89	1.6875
	4787	51776	47.0	1101.62	1.6584
	7618	7041	1.5	4694.00	7.0667
	7644	9218	20.1	458.61	0.6904
	7645	105276	90.0	1169.73	1.7610
	7758	57189	47.7	1198.93	1.8050
	7764	14575	19.3	755.18	1.1369
	9023	15730	18.3	859.56	1.2940
	9025	14660	15.7	933.76	1.4057
	9133	40624	44.7	908.81	1.3682
	9163	33975	26.8	1267.72	1.9085
	9217	13050	11.5	1134.78	1.7084
	9273	11746	10.2	1151.57	1.7337
	9783	60558	40.6	1491.58	2.2455
	9915	16358	10.0	1635.80	2.4626
	VOC4	589617	627.3	939.93	1.4150
	2611	21779	37.4	582.33	0.8767
	2612	52925	72.9	725.99	1.0930
	2618	39736	49.5	802.75	1.2085
	2671	13379	13.3	1005.94	1.5144
	2681	19191	24.9	770.72	1.1603
	3100	56244	42.5	1323.39	1.9923
	3694	18765	16.8	1116.97	1.6816
	4635	15174	18.1	838.34	1.2621
	4636	3421	4.1	834.39	1.2561
	4794	62970	74.5	845.23	1.2725
	5839	12016	13.9	864.46	1.3014
	5846	36980	43.9	842.37	1.2682

5850	12322	16.5	746.79	1.1243
5869	12686	18.1	700.88	1.0552
7637	15237	9.4	1620.96	2.4403
7770	11595	10.8	1073.61	1.6163
7779	42478	46.2	919.44	1.3842
8767	13405	3.9	3437.18	5.1746
9831	29668	16.4	1626.10	2.4480
9833	64055	54.8	1168.89	1.7597
9835	38591	39.4	979.47	1.4746
VOC5	391556	423.6	924.35	1.3916
2602	68067	99.8	682.03	1.0268
2603	144511	133.6	1081.67	1.6284
3099	2090	3.5	597.14	0.8990
3700	1247	5.3	235.28	0.3542
8601	125693	152.9	822.06	1.2376
8620	49948	28.5	1752.56	2.6384
VOC6	116976	164.1	712.83	1.0731
8640	88619	134.9	656.92	0.9890
9887	28357	29.2	971.13	1.4620

COUNTY NUMBER: 18 COUNTY NAME: FLAGLER

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	274929	365.0	753.23	0.9983
4-10	4-10	496927	658.6	754.52	1.0000
11-12	11-12	73126	100.6	685.98	0.9092
EDUCABLE MENTALLY RETARDED	1	28518	32.0	891.19	1.1811
SPECIFIC LEARNING DISABILITY	13	13334	15.0	888.93	1.1781
ADULT EDUCATION	98	32081	57.9	554.08	0.7343
VOC2	6841	8.5	804.82	1.0667	
2751	6841	8.5	804.82	1.0667	
VOC3	51677	36.8	1404.27	1.8611	
2605	15860	5.9	2688.14	3.5627	
2731	6302	6.4	1062.81	1.4086	
3692	5712	5.9	968.14	1.2831	
7645	6674	5.1	1305.63	1.7304	
9663	16629	13.5	1231.78	1.6325	
VOC4	49563	58.0	854.53	1.1326	
2616	3323	3.8	874.47	1.1590	
2702	11387	12.2	933.36	1.2370	
3694	9183	11.7	784.87	1.0402	
5846	14762	18.5	797.95	1.0576	
7779	10908	11.8	924.41	1.2252	
VOC5	13252	10.5	1262.10	1.6727	
8620	13252	10.5	1262.10	1.6727	

COUNTY NUMBER: 22 COUNTY NAME: GLADES

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	234103	313.0	747.95	0.9693
4-10	4-10	407957	528.7	771.62	1.0000
11-12	11-12	79984	76.5	1032.47	1.3380
EDUCABLE MENTALLY RETARDED	1	18258	18.0	1014.33	1.3145
TRAINABLE MENTALLY RETARDED	2	15728	6.0	2621.33	3.3972
SPECIFIC LEARNING DISABILITY I	12	12078	11.4	1059.47	1.3730
ADULT EDUCATION	98	47089	140.0	336.35	0.4359
VOC2	35119	22.0	1596.32	2.0688	
2656	2304	1.5	1536.00	1.9906	
3601	5056	3.8	1330.53	1.7243	
3664	7725	3.3	2340.91	3.0337	
3665	8022	4.7	1706.81	2.2120	
9383	4766	3.3	1444.24	1.8717	
9385	5038	4.6	1095.22	1.4194	

CODE	COST	FTE	COST/FTE	WEIGHT
9387	2208	0.8	2760.00	3.5769
VOC3	20693	21.0	985.38	1.2770
2604	2557	2.7	947.04	1.2273
2651	2304	1.5	1536.00	1.9906
2781	2346	1.7	1380.00	1.7884
3040	5608	8.0	701.00	0.9085
3691	3181	5.0	636.20	0.8245
3692	4097	2.1	2236.67	2.8987
VOC4	6430	2.6	2473.08	3.2050
3100	6430	2.6	2473.08	3.2050
VOC5	2366	1.8	1314.44	1.7035
2603	2366	1.8	1314.44	1.7035

COUNTY NUMBER: 24 COUNTY NAME: HAMILTON

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	482342	681.8	707.45	0.9352
4-10	4-10	805673	1133.4	710.85	1.0000
11-12	11-12	139832	202.8	689.51	0.9700
EDUCABLE MENTALLY RETARDED	1	61306	24.8	2472.02	3.4776
TRAINABLE MENTALLY RETARDED	2	57585	31.0	1857.58	2.6132
SPEECH THERAPY I	5	10808	2.5	4323.20	6.0818
VISUALLY HANDICAPPED	8	3570	1.5	2393.33	3.3669
GIFTED I	14	11964	5.0	2392.80	3.3661
ADULT EDUCATION	98	24045	30.2	796.19	1.1201
VOC2	37618	26.6	1414.21	1.9895
2634	4783	1.1	4348.18	6.1169
2636	2322	0.4	5805.00	8.1663
2655	4759	4.3	1106.74	1.5569
2751	4089	3.9	1202.31	1.6914
3609	6493	2.1	2139.52	3.0098
3610	4241	4.4	963.86	1.3559
9043	12331	10.4	1185.67	1.6680
VOC3	90602	81.1	1117.17	1.5716
2604	8325	7.9	1057.59	1.4878
2605	9202	6.8	1353.24	1.9037
2731	2139	0.6	3565.00	5.0152
3040	12329	8.0	1541.13	2.1680
3643	21702	17.3	1254.45	1.7647
3661	2432	2.0	1215.00	1.7096
3691	6757	18.4	367.23	0.5166
7618	405	0.1	4050.00	5.6979
7645	5170	2.3	2247.83	3.1622
7748	550	0.2	2750.00	3.8696
7750	2612	0.8	3265.00	4.5931
7758	7539	9.3	810.65	1.1404
9663	11410	7.4	1541.89	2.1691
VOC4	60889	49.0	1242.63	1.7481
2671	2091	0.4	5227.50	7.3539
2702	18281	19.0	962.16	1.3535
2703	3933	1.1	3575.46	5.0299
3608	1294	1.5	862.67	1.2136
3694	5211	3.9	1515.64	2.1322
5890	11901	13.6	879.49	1.2372
7775	5338	2.8	1906.43	2.6819
8601	12080	6.7	1802.99	2.5364
VOC5	19745	8.4	2350.60	3.3068
3700	4649	3.2	1452.81	2.0438
8620	15096	5.2	2903.08	4.0840

COUNTY NUMBER: 29 COUNTY NAME: HILLSBOROUGH

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	17501104	27919.0	647.73	1.0126
4-10	4-10	37593744	56772.4	674.68	1.0000
11-12	11-12	8014419	10124.3	791.90	1.1379
EDUCABLE MENTALLY RETARDED	1	1690018	1602.0	1040.27	1.5602
TRAINABLE MENTALLY RETARDED	2	324750	265.0	1225.51	1.9158
PHYSICALLY HANDICAPPED	3	116054	104.0	1115.90	1.7443
PHYSICAL AND OCCUPATIONAL THERAPY I	4	45865	7.8	5880.13	9.1922
SPEECH THERAPY I	5	406842	81.8	5729.12	8.9592
DEAF	6	159691	96.0	1663.45	2.6004
VISUALLY HANDICAPPED I	7	58529	5.1	11476.27	17.9465
EMOTIONALLY DISTURBED I	9	152088	38.4	3960.63	6.1915
EMOTIONALLY DISTURBED	10	157844	85.0	1856.99	2.9030
SOCIALLY MALADJUSTED	11	281129	235.0	1196.29	1.8701
SPECIFIC LEARNING DISABILITY I	12	198225	15.3	12302.29	19.2318
GIFTED I	14	213083	281.3	757.45	1.1842
HOSPITAL AND HOMEBOUND I	15	90176	6.5	13873.23	21.6976
ADULT EDUCATION	98	2088888	2070.8	1008.73	1.5774
COMMUNITY SERVICE	99	70149	70.9	1074.03	1.6795
	VOC1	301335	290.0	1038.98	1.6248
	2757	2002	2.8	715.00	1.1177
	3056	19378	13.9	1394.10	2.1799
	3077	1195	1.1	1086.36	1.6983
	3671	1132	0.2	5660.00	8.8481
	3681	3275	1.8	1819.45	2.8443
	4031	1257	1.3	967.02	1.5118
	4747	860	0.4	2150.00	3.3610
	4748	2755	2.1	1311.91	2.0505
	7629	156	0.6	260.00	0.4065
	8025	34541	47.2	731.80	1.1440
	8028	47835	43.5	1099.71	1.7195
	9171	2066	2.7	765.19	1.1962
	9197	15813	13.3	1188.95	1.8588
	9243	12147	12.4	979.60	1.5314
	9245	6140	8.4	730.95	1.1427
	9247	2858	1.7	1610.59	2.5175
	9253	13995	12.3	1127.67	1.7630
	9255	18812	14.0	1343.71	2.1005
	9257	9620	7.2	1336.11	2.0887
	9629	8132	11.9	683.36	1.0683
	9753	17349	15.3	1133.92	1.7726
	9755	13345	6.7	1991.79	3.1137
	9757	5487	7.2	762.08	1.1913
	9773	15134	13.9	1088.78	1.7021
	9775	2541	2.5	1016.40	1.5889
	9777	1661	2.4	692.08	1.0819
	9943	15684	17.4	901.38	1.4091
	9945	13928	14.6	953.97	1.4913
	9947	13096	11.2	1169.29	1.8279
	VOC2	1020135	1144.2	891.75	1.3940
	2634	57714	51.8	1114.17	1.7418
	2635	29333	29.0	1011.48	1.5812
	2636	56034	47.7	1174.72	1.8364
	2655	2207	1.2	1839.17	2.8751
	2656	1191	1.2	992.50	1.5515
	2657	3468	2.4	1445.00	2.2589
	2733	1085	1.2	904.17	1.4135
	2734	485	0.5	970.00	1.5164
	2741	1828	1.7	1075.29	1.6810
	2751	36335	27.6	1316.49	2.0580
	2755	3828	3.6	1063.33	1.6623
	2759	5431	6.8	798.68	1.2485
	2761	1293	1.5	862.00	1.3475
	3021	28857	28.2	1012.66	1.5831
	3041	17442	16.4	1063.54	1.6628
	3044	32672	28.8	1134.86	1.7737
	3044	14456	11.7	1235.56	1.9315
	3695	3091	1.6	1931.88	3.0200

CODE	COST	FTE	COST/FTE	WEIGHT
3610	15158	13.7	1106.42	1.7296
3617	7748	3.9	1986.67	3.1057
3654	4329	2.8	1546.07	2.4169
3665	27998	27.9	1003.51	1.5688
4621	1342	1.4	958.57	1.4985
4750	2234	1.8	1241.11	1.9402
4766	58	0.1	580.00	0.9067
7628	12804	13.4	955.52	1.4937
7743	51598	51.3	1005.03	1.5711
8013	63793	48.1	1326.26	2.0733
9013	83815	288.8	290.22	0.4537
9015	9863	6.0	1643.83	2.5698
9017	12583	9.7	1297.22	2.0279
9033	14188	14.5	978.48	1.5296
9035	9916	3.8	2609.47	4.0793
9037	2481	2.6	954.23	1.4917
9043	140128	147.5	950.02	1.4851
9045	23947	29.0	825.76	1.2909
9047	53268	35.9	1483.79	2.3196
9147	18450	22.6	816.37	1.2762
9153	13870	15.4	900.65	1.4080
9155	8229	8.9	924.61	1.4454
9157	2762	3.1	890.97	1.3928
9380	108093	94.3	1146.27	1.7919
9383	13302	14.2	936.76	1.4644
9385	922	3.8	242.63	0.3793
9387	4914	7.3	673.15	1.0523
9977	15832	9.5	1666.53	2.6052
V0C3	2167510	2065.5	1049.39	1.6405
2604	23593	25.1	939.96	1.4694
2605	26597	15.8	1682.72	2.6305
2631	114953	90.1	1273.31	1.9901
2651	87412	88.4	932.26	1.4574
2659	1770	1.3	1361.54	2.1285
2683	23615	27.0	874.63	1.3673
2711	75358	67.8	1111.62	1.7378
2731	24245	18.4	1317.66	2.0599
2760	4886	7.1	688.17	1.0758
2781	8179	8.4	973.69	1.5221
2795	1195	2.1	569.05	0.8896
3000	28842	27.9	1033.76	1.6161
3040	38656	27.9	1385.52	2.1659
3043	174432	188.2	926.84	1.4489
3643	21716	15.3	1419.35	2.2188
3691	232966	193.3	1205.29	1.8841
3692	63185	48.1	1313.62	2.0535
3693	8769	7.1	1235.07	1.9308
4603	1393	1.6	870.63	1.3610
4626	58	0.1	580.00	0.9067
4627	355	0.3	1183.33	1.8499
4744	1993	2.4	830.42	1.2982
4745	4271	4.8	893.96	1.3975
4[illegible]9	1735	2.4	745.00	1.1646
4787	2983	3.7	806.22	1.2603
4791	214	0.1	2140.00	3.3454
7602	20419	13.4	1523.81	2.3821
7611	2138	0.6	3563.33	5.5705
7613	2593	3.3	785.76	1.2284
7618	52649	63.4	830.43	1.2982
7620	3908	2.7	1447.41	2.2627
7624	19008	13.5	1408.00	2.2011
7644	18924	4.6	4113.91	6.4312
7645	168135	186.5	1008.77	1.5770
7748	46138	53.0	870.53	1.3609
7749	10349	8.5	1217.53	1.9033
7750	4021	2.5	1608.40	2.5144
7751	4932	5.3	930.57	1.4547
7752	4394	5.4	813.70	1.2720
7757	2487	3.2	777.19	1.2150

7758	174168	126.6	1382.29	2.1609
7760	1730	1.8	961.11	1.5025
7764	109572	129.1	851.05	1.3304
7765	37575	40.5	927.78	1.4504
7766	26075	32.9	792.55	1.2390
7769	1285	0.9	1427.78	2.2320
7770	13607	14.5	938.41	1.4670
9137	4980	5.6	889.29	1.3902
9167	11197	11.5	973.65	1.5221
9183	9004	12.5	725.12	1.1336
9185	12144	8.6	1412.09	2.2075
9187	10776	11.8	913.22	1.4276
9205	82097	77.3	1062.06	1.6603
9207	80157	69.6	1151.68	1.8004
9217	4527	9.7	466.70	0.7296
9253	14414	17.3	833.18	1.3025
9255	7898	10.5	752.19	1.1759
9257	10273	10.9	942.48	1.4733
9273	15142	14.1	1073.90	1.6788
9277	4510	4.6	980.43	1.5327
9303	10386	9.9	1049.09	1.6400
9307	21839	27.1	805.87	1.2598
9457	498	0.6	830.00	1.2975
9487	9617	10.9	882.29	1.3793
9533	2788	0.6	4646.66	7.2640
9633	1479	0.5	2958.00	4.6242
9657	5888	7.1	829.30	1.2964
9663	17563	22.2	791.13	1.2367
9723	7483	9.7	771.44	1.2060
9725	8129	12.4	655.56	1.0248
9727	21519	22.4	960.67	1.5018
9743	17402	20.6	844.76	1.3206
9783	10534	14.1	747.09	1.1679
9785	16548	22.3	742.06	1.1600
9787	14166	10.4	1362.12	2.1294
9853	6112	6.7	912.24	1.4261
9855	7248	3.7	1958.92	3.0623
9857	7823	12.4	630.89	0.9862
9897	460	1.4	328.57	0.5136
VOC4	2384983	2750.4	867.14	1.3556
2611	16641	7.1	2343.80	3.6640
2612	80888	92.1	878.26	1.3730
2616	1274	1.7	749.41	1.1715
2618	80210	103.6	774.23	1.2103
2671	25662	26.4	972.05	1.5196
2672	351	0.2	1755.03	2.7435
2674	17512	12.9	1357.52	2.1222
2681	25811	26.7	966.70	1.5112
2702	817484	1077.4	758.76	1.1861
3100	27904	25.2	1107.30	1.7310
3608	4478	3.2	1399.38	2.1876
3676	3053	2.0	1526.50	2.3863
3694	113501	98.1	1156.97	1.8087
4616	91	0.1	910.00	1.4226
4619	454	0.6	756.67	1.1829
4632	14424	7.9	1825.82	2.8543
4635	53698	59.0	910.14	1.4228
4636	229976	242.8	947.18	1.4807
4751	326	0.3	1086.67	1.6988
4760	58	0.1	580.00	0.9067
4765	793	0.9	881.11	1.3774
4768	633	0.7	904.29	1.4136
4776	2023	2.2	919.55	1.4375
4777	816	1.1	743.64	1.1625
4780	757	0.9	841.11	1.3149
5839	66963	79.7	840.19	1.3134
5846	23970	21.0	1141.43	1.7844
5850	23343	15.6	1477.12	2.3091
5869	99550	120.2	828.20	1.2947
5890	127625	159.7	799.15	1.2493
7601	1118	0.9	1242.22	1.9419
7603	2210	1.7	1300.00	2.0323

CODE	COST	FTE	COST/FTE	WEIGHT
7635	9846	10.2	891.67	1.3932
7636	2737	3.9	701.74	1.0971
7637	45852	55.1	832.16	1.3009
7638	24454	24.7	992.48	1.5513
7742	3351	2.7	1256.67	2.0270
7779	234584	280.4	836.60	1.3078
8769	1666	1.9	876.84	1.3707
107	1548	1.5	1032.00	1.6133
9-17	1711	1.6	1069.38	1.6717
9467	1832	2.6	716.00	1.1193
9517	14484	4.1	3532.73	5.5231
9667	59984	83.2	715.01	1.1178
9717	3214	2.3	1397.57	2.1849
9831	12749	9.6	1328.02	2.0761
9833	87473	60.7	1441.89	2.2541
9837	1706	2.2	775.45	1.2122
9867	5512	6.3	874.92	1.3677
VOC5	679090	748.2	907.63	1.4189
2712	25348	12.1	2094.88	3.2749
2752	29393	17.4	1689.25	2.6408
3079	38946	31.6	1232.47	1.9267
3760	38741	27.1	1429.56	2.2348
7775	174213	209.5	831.57	1.3000
8601	372449	450.5	826.75	1.2924
VOC6	568469	566.0	1004.36	1.5701
8620	568469	566.0	1004.36	1.5701

06 COUNTY NUMBER: 30 COUNTY NAME: HOLMES

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	509835	918.6	555.08	1.0093
4-10	4-10	906011	1640.9	552.14	1.0040
11-12	11-12	280145	325.3	861.19	1.5657
EDUCABLE MENTALLY RETARDED	1	98422	81.2	1212.09	2.1193
SPEECH THERAPY I	5	10166	4.0	2541.50	4.4330
GIFTED I	14	12930	6.3	2053.65	3.7344
ADULT EDUCATION	98	14220	26.2	542.75	0.9866
VOC1	1476	0.6	2460.00	4.4554	
3671	1476	0.6	2460.00	4.4554	
VOC2	14088	9.0	1565.33	2.8350	
2734	1324	1.2	1161.67	2.1039	
3609	1501	0.7	2144.72	3.8836	
3610	2395	1.8	1330.56	2.4098	
3665	8744	5.3	1650.00	2.9885	
VOC3	121576	103.8	1171.25	2.1213	
2604	19389	19.7	984.21	1.7825	
2605	3653	2.0	1826.50	3.3076	
2631	4946	5.5	899.27	1.6287	
2651	4280	3.6	1190.56	2.1556	
2738	1646	2.2	748.18	1.3551	
2781	6050	5.7	1061.40	1.9218	
3643	45867	34.4	1333.34	2.4149	
3691	20238	15.8	1280.89	2.3198	
3692	12666	11.7	1082.56	1.9607	
3693	3413	3.2	1066.56	1.9317	
VOC4	15135	18.0	840.83	1.5229	
2612	3749	5.4	694.26	1.2574	
2616	3306	3.5	944.57	1.7107	
2618	3102	2.7	1148.89	2.0808	
2681	1576	1.6	985.00	1.7840	

	2662	3402	4.8	708.75	1.2836
	VOC5	6171	4.4	1402.50	2.5401
	2602	4523	2.2	2055.91	3.7235
	2603	1646	2.2	749.09	1.3567

COUNTY NUMBER: 32 COUNTY NAME: JACKSON

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	1365771	2188.0	638.38	1.0694
4-10	4-10	2564764	4307.6	595.65	1.0000
11-12	11-12	665931	799.0	858.51	1.4409
EDUCABLE MENTALLY RETARDED	1	228474	222.6	1029.16	1.7274
TRAINABLE MENTALLY RETARDED	2	53276	54.6	980.52	1.6534
PHYSICALLY HANDICAPPED	3	1223	0.1	15278.75	25.6576
SPEECH THERAPY I	5	21882	5.6	3907.50	6.5591
VISUALLY HANDICAPPED I	7	9877	0.5	19754.00	33.1642
GIFTED I	14	24431	9.6	2544.90	4.2723
HOSPITAL AND HOMEBOUND I	15	4539	0.1	45390.02	76.2049
ADULT EDUCATION	98	58143	237.2	245.12	0.4116
COMMUNITY SERVICE	99	9356	21.4	437.20	0.7339
	VOC1	108306	8.2	1317.80	2.2123
	3630	2905	2.4	1210.42	2.0321
	3644	5179	4.4	1176.14	1.9745
	3671	2726	1.4	1947.14	3.2690
	VOC2	27506	26.6	1034.05	1.7361
	2751	6174	7.9	781.52	1.3121
	3610	2945	1.4	1882.14	3.1595
	3665	15803	14.0	1128.79	1.8951
	3673	2894	3.3	876.97	1.4721
	VOC3	198369	207.3	956.92	1.6068
	2604	45940	59.3	774.70	1.3004
	2631	11123	8.9	1257.64	2.1113
	2651	7787	8.7	895.07	1.5027
	2711	10740	8.0	1342.50	2.2539
	2731	8870	7.7	1151.95	1.9337
	3643	17955	15.0	1197.00	2.0097
	3691	36443	42.3	862.72	1.4479
	3692	29635	28.8	1028.99	1.7274
	3693	2044	2.1	1035.81	1.7388
	3694	9193	8.4	1094.40	1.8373
	7645	9829	8.4	1170.12	1.9642
	7758	7523	8.7	864.71	1.4493
	VOC4	66640	70.1	865.05	1.4528
	2612	5097	4.4	1244.29	2.0890
	2618	15165	21.7	698.85	1.1713
	2681	3012	4.0	753.00	1.2630
	2702	9629	11.7	822.99	1.3794
	5859	16372	15.8	1036.20	1.7367
	5800	10365	12.0	863.75	1.4477
	VOC5	94093	58.7	1602.95	2.6866
	2602	3280	6.1	538.69	0.9029
	2603	11884	14.7	808.44	1.3550
	2752	8109	5.7	1433.16	2.4021
	3700	12919	11.1	1163.87	1.9507
	8601	5619	2.3	2443.04	4.0946
	8602	5550	1.9	2921.05	4.8958
	8620	46666	16.9	2761.30	4.6280

COUNTY NUMBER: 37 COUNTY NAME: LEON

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	4032742	6042.3	667.42	0.9511
4-10	4-10	7984702	11378.9	701.71	1.0000
11-12	11-12	1508419	1908.7	790.29	1.1262
EDUCABLE MENTALLY RETARDED	1	396348	243.6	1512.10	2.1549
TRAINABLE MENTALLY RETARDED	2	80226	79.2	1012.95	1.4435
PHYSICALLY HANDICAPPED	3	9667	5.0	1933.40	2.7553
SPEECH THERAPY I	5	103901	37.2	2793.04	3.9803
DEAF	6	57765	45.2	1277.99	1.8212
VISUALLY HANDICAPPED I	7	16287	4.8	3809.79	5.4293
SPECIFIC LEARNING DISABILITY I	12	9710	3.6	2697.22	3.8438
GIFTED I	14	36832	24.3	1515.72	2.1600
HOSPITAL AND HOMEBOUND I	15	24938	3.2	7793.13	11.1069
ADULT EDUCATION	98	152465	12.2	12497.13	17.8095
COMMUNITY SERVICE	99	9206	3.8	2422.63	3.4525
	VOC1	210713	189.3	1113.12	1.5863
	3630	3114	1.2	2595.00	3.6981
	3642	1447	0.9	1607.78	2.2912
	3681	3479	2.2	1581.36	2.2535
	4631	6374	5.5	1158.91	1.6515
	8025	51460	57.1	901.22	1.2843
	9055	25871	12.2	2129.56	3.0350
	9066	19516	16.3	1203.43	1.7150
	9073	14572	18.7	779.25	1.1105
	9193	27210	25.1	1084.03	1.5449
	9323	13782	15.7	875.68	1.2479
	9325	2767	2.9	954.14	1.3597
	9407	12549	4.4	2822.21	3.7169
	9755	24212	20.6	1060.52	1.5114
	VOC2	162443	162.9	997.20	1.4211
	2634	12993	13.0	999.46	1.4243
	2635	23387	24.3	960.37	1.3686
	2636	7970	8.3	960.24	1.3684
	2655	2704	3.5	772.57	1.1010
	2656	3119	4.4	708.86	1.0102
	2657	1618	0.2	8090.00	11.5290
	2739	1325	2.4	552.08	0.7868
	2751	11232	9.4	1194.89	1.7028
	3041	2421	3.1	780.96	1.1129
	3094	11079	11.7	946.91	1.3494
	3663	1304	0.5	2608.00	3.7166
	3664	11086	2.7	4105.95	5.8513
	3665	1761	0.3	5870.00	8.3653
	7743	2727	6.1	447.11	1.4010
	9013	9143	12.7	641.17	0.9137
	9015	1042	0.9	1157.75	1.6499
	9017	2100	2.2	954.53	1.3603
	9043	1578	1.0	1574.00	2.2433
	9045	19630	19.4	1011.82	1.4420
	9047	367	0.5	734.00	1.0460
	9155	16103	13.6	1188.36	1.6937
	9383	15474	22.7	681.66	0.9714
	VOC3	651849	632.2	1031.09	1.4696
	2604	30259	40.3	750.84	1.0700
	2631	15750	16.9	931.95	1.3281
	2651	49824	56.6	880.28	1.2545
	2713	26849	25.9	1038.19	1.4795
	2731	30064	26.3	1143.11	1.6290
	2791	9765	5.0	1953.00	2.7833
	3043	56370	49.0	1150.39	1.6394
	3643	5875	3.3	1780.30	2.5371
	3691	43522	41.9	1042.32	1.4854
	3692	17517	13.2	1327.00	1.8912
	4603	72	0.1	720.00	1.0261
	4695	4772	3.0	1590.66	2.2668
	4749	523	0.9	581.11	0.8281
	4757	1384	1.1	1258.16	1.7930

4758	1554	1.5	1030.00	1.4764
4787	5077	3.6	1410.25	2.0054
7613	1768	2.1	841.90	1.1996
7614	1456	1.7	857.65	1.2222
7618	19095	15.3	1247.30	1.7776
7624	3028	3.4	890.59	1.2692
7637	2156	2.6	828.46	1.1806
7644	7403	7.5	984.39	1.4171
7645	17671	16.7	1052.25	1.4995
7746	15670	15.4	1011.50	1.4415
7747	9204	7.3	1260.50	1.7964
7750	2026	1.8	2026.00	2.8872
7751	2814	1.9	1481.00	2.1110
7753	1496	1.2	1003.00	1.4300
7754	2611	3.7	767.42	1.0937
7757	2442	2.2	1337.25	1.9057
7758	15015	9.3	1614.50	2.3008
7759	910	1.2	758.31	1.0807
7764	23792	34.1	702.68	1.0014
7765	14142	14.5	979.76	1.3964
7766	5643	7.8	890.75	1.2694
9085	12784	6.9	2130.65	3.0364
9133	15527	16.4	983.59	1.4018
9163	2153	1.6	1351.80	1.9260
9165	10793	14.8	729.25	1.0393
9265	45631	43.1	1063.25	1.5154
9253	20653	24.3	850.30	1.2118
9255	3125	3.8	822.34	1.1719
9273	34815	28.9	1204.50	1.7168
9275	5164	6.9	744.13	1.0606
9277	5540	6.0	923.31	1.3158
9663	11339	11.0	1030.75	1.4690
9725	2466	2.7	891.10	1.2698
9763	15721	17.1	914.34	1.3032
9897	16726	12.1	1382.26	1.9699
VOC4	168782	207.9	811.84	1.1569
2611	5830	6.3	925.40	1.3188
2612	13561	14.9	1044.36	1.4883
2616	1417	2.1	674.76	0.9616
2618	19749	25.0	784.96	1.1186
2681	4204	5.1	841.96	1.1997
2682	1233	1.0	1233.00	1.7571
2702	4973	3.7	1344.02	1.9156
4033	76	0.1	760.00	1.0831
4635	17683	14.9	1186.51	1.6909
4641	2004	3.9	513.85	0.7323
4642	221	0.2	1105.00	1.5747
4768	1508	1.0	1508.00	2.1489
4775	3159	4.2	747.38	1.0651
5839	18346	17.9	1024.92	1.4606
5869	16903	17.3	977.05	1.3924
5960	12322	11.0	1120.12	1.5964
7638	6448	4.4	1465.45	2.0884
7762	3029	3.5	865.43	1.2333
7770	8383	6.4	1309.79	1.8666
9527	20263	65.0	404.03	0.5758
VOC5	307191	331.2	927.51	1.3218
2602	19710	17.1	1152.63	1.6426
2603	54071	42.3	1278.27	1.8217
7775	48737	57.9	841.74	1.1995
8601	52408	90.0	582.31	0.8298
8602	6056	0.9	6728.88	9.5893
8620	126209	123.0	1026.05	1.4623
VOC6	36555	61.6	593.43	0.8457
8640	20131	40.4	498.29	0.7101
9831	16424	21.2	774.72	1.1040

COUNTY NUMBER: 39 COUNTY NAME: LIBERTY

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	222279	264.7	839.74	1.6066
4-10	4-10	408034	489.1	834.25	1.6060
11-12	11-12	80109	88.3	907.24	1.6675
EDUCABLE MENTALLY RETARDED	1	59810	43.0	1320.22	1.5869
SPEECH THERAPY I	5	12054	6.0	2009.00	2.4041
ADULT EDUCATION	98	2813	2.1	1349.05	1.3773
COMMUNITY SERVICE	99	9822	16.0	613.88	0.7359
	VOC2	31980	25.7	1241.25	1.4978
	2834	895	0.1	4453.00	5.3741
	2655	823	0.1	8230.00	5.6704
	2751	5391	4.4	1221.23	1.4695
	3664	5464	4.3	1271.86	1.5345
	3665	5308	3.9	1378.41	1.6469
	9383	307	0.2	1535.00	1.8520
	9389	14497	12.7	1141.50	1.3683
	VOC3	34593	27.9	1238.46	1.4865
	2604	5736	4.5	1496.89	1.7943
	2605	5240	4.0	1322.50	1.5852
	2631	1530	0.6	2550.00	3.0565
	2652	1530	0.6	2550.00	3.0565
	3604	2370	1.8	1355.29	2.2253
	3643	3021	1.8	1678.33	2.0115
	3691	6470	5.3	1220.75	1.4633
	3692	3278	2.9	1137.24	1.3632
	7645	3708	6.6	561.82	0.6734
	VOCA	18600	16.9	1100.59	1.3193
	2631	1530	0.6	2550.00	3.0565
	2616	1559	0.7	2227.43	2.6698
	2674	4246	3.1	1369.68	1.6418
	2681	1480	0.4	3700.00	4.4351
	3694	3201	4.0	800.25	0.9592
	5850	3561	4.2	847.86	1.0163
	7779	3027	3.9	776.15	0.9304

COUNTY NUMBER: 50 COUNTY NAME: PALM BEACH

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	13644042	1773.6	769.22	1.0411
4-10	4-10	29313392	3966.9	739.08	1.0000
11-12	11-12	8022264	8303.7	966.04	1.2922
EDUCABLE MENTALLY RETARDED	1	1230471	762.5	191.74	2.1940
TRAINABLE MENTALLY RETARDED	2	277641	175.7	1580.20	2.1385
PHYSICALLY HANDICAPPED	3	72548	92.0	788.83	1.0670
SPEECH THERAPY I	5	326159	306.3	1064.84	1.4411
DEAF	6	163827	57.4	1855.94	2.5800
VISUALLY HANDICAPPED I	7	52396	8.2	7304.39	9.8858
VISUALLY HANDICAPPED	8	17462	22.0	792.82	1.0730
EMOTIONALLY DISTURBED I	9	16562	3.8	4358.42	5.8987
SOCIALLY MALADJUSTED	11	83412	53.2	1567.89	2.1220
SPECIFIC LEARNING DISABILITY I	12	21487	17.0	1263.94	1.7106
SPECIFIC LEARNING DISABILITY	13	284179	221.0	1285.88	1.7403
GIFTED I	14	277155	208.2	1331.20	1.8016
HOSPITAL AND HOMEBOUND I	15	101969	28.6	3565.35	4.8253
ADULT EDUCATION	98	1230972	1727.3	712.60	0.9644
COMMUNITY SERVICE	99	221140	231.9	953.60	1.2906
	VOC1	163682	116.4	1406.49	1.9038
	3091	4812	4.8	919.17	1.2440
	8025	5065	4.4	1151.14	1.5579
	8026	18457	15.9	1160.82	1.5711
	9193	22408	12.4	1807.10	2.4457

9195	6619	3.4	1946.76	2.6348
9197	13847	8.9	1553.24	2.1057
9243	892	0.9	991.11	1.3476
9323	2539	2.6	971.06	1.3170
9554	2048	2.9	706.05	1.3411
9557	15318	14.9	1023.07	1.3759
9751	3040	2.6	1167.67	1.4435
9757	34222	11.2	1906.65	2.6005
9943	14097	13.2	1037.30	1.4001
9945	13437	11.8	2992.79	4.0647
9947	14081	11.5	1224.43	1.6572
VCC2	438333	37.8	1166.40	1.5796
2634	17149	17.9	960.84	1.3004
2639	1556	4.7	1183.40	1.6016
2646	6706	8.5	784.94	1.0618
2739	769	0.8	961.25	1.3010
2751	12039	14.7	818.91	1.1083
3041	10701	11.9	999.24	1.2170
3042	382	0.3	827.33	1.1233
3060	11823	8.2	1442.44	1.9522
3663	20241	12.6	1600.43	2.1741
3664	4504	2.7	1666.15	2.2577
3665	103403	50.0	1853.71	2.5088
4621	2949	3.6	811.17	1.1000
4766	490	0.8	612.50	0.8290
7743	3531	1.9	1852.42	2.5152
9015	28993	27.1	1066.16	1.4443
9017	4858	4.4	1104.09	1.4972
9033	9005	11.1	892.34	1.2077
9035	855	10.8	792.13	1.0872
9037	29450	31.1	1246.97	1.6814
9043	16052	15.9	1006.95	1.3615
9047	53867	58.3	923.99	1.2523
9153	892	0.9	951.71	1.2475
9157	14932	10.2	2121.00	2.8724
9380	2604	2.2	2019.54	2.7353
9383	32135	26.2	1077.07	1.4536
9947	10111	15.2	987.62	1.3299
9977	14127	9.2	952.70	1.2894
VDC4	1143803	1200.6	857.10	1.1600
2004	1155764	1829.9	850.16	1.2941
2005	28876	30.2	820.72	1.1105
2041	35455	43.2	1053.09	1.4320
2658	60417	57.1	987.27	1.3362
2659	1086	1.1	912.50	1.2350
2711	23109	0.4	573.42	0.7761
2731	32564	40.3	1463.75	1.9675
2786	2403	2.4	924.23	1.2509
2791	12850	2.6	2733.74	3.7020
3043	96035	4.7	953.03	1.2888
3643	12974	100.7	2027.19	2.7435
3661	40471	6.4	1186.83	1.6063
3692	24699	34.1	1559.73	2.1109
3693	4297	18.4	914.26	1.2374
4605	5054	4.7	1075.32	1.4553
4759	516	0.8	645.00	0.8729
4767	6113	6.1	1002.13	1.3563
7513	3023	1.9	1572.11	2.1348
7613	7743	7.2	1075.42	1.4555
7624	1467	0.7	2095.71	2.8360
7645	13110	11.4	1325.44	1.7934
7648	72077	64.7	1114.02	1.5077
7749	13252	14.0	946.57	1.2811
7750	1234	1.1	1121.82	1.5183
7751	14696	8.7	1689.20	2.2862
7756	3013	2.1	1434.76	1.9416
7757	4578	5.6	817.50	1.1064
7758	6042	5.5	1244.00	1.6836
7759	19149	9.5	1910.42	2.5856

CODE	COST	FTE	COST/FTE	WEIGHT
7759	132	0.1	1320.00	1.7865
7760	427	0.6	711.67	0.9632
7764	11902	8.9	1337.30	1.8099
7765	5967	7.2	828.75	1.1216
7766	11100	10.8	1027.78	1.3910
9133	23554	23.8	989.66	1.3394
9137	16290	16.0	1018.13	1.3779
9163	41795	68.6	609.26	0.8246
9167	8165	8.1	1008.02	1.3643
9183	16673	21.1	797.77	1.0797
9187	27324	31.8	859.25	1.1629
9205	52833	60.5	873.27	1.1819
9217	14976	12.2	1202.95	1.6281
9253	3014	3.5	861.14	1.1655
9257	15395	17.2	953.20	1.2901
9303	20490	25.8	794.19	1.0749
9307	16175	21.8	741.97	1.0042
9457	14866	8.1	1835.31	2.4839
9487	8689	9.1	954.84	1.2923
9653	1911	2.7	707.78	0.9579
9683	825	0.8	1031.25	1.3957
9723	19313	21.3	905.71	1.2261
9727	989	1.3	760.77	1.0296
9783	28822	20.6	1399.42	1.8944
9787	8855	7.8	1135.26	1.5365
9851	42077	78.0	539.45	0.7301
9853	5109	5.2	982.50	1.3297
9857	15633	14.5	1078.14	1.4592
V0C4	696384	815.0	854.46	1.1564
2611	13862	8.0	1732.75	2.3451
2612	44607	51.7	862.89	1.1677
2616	13446	18.3	734.75	0.9944
2618	58010	67.5	859.41	1.1631
2671	18202	16.9	1077.04	1.4577
2681	23784	23.7	876.36	1.1859
2702	6064	18.1	335.03	0.4534
3644	5382	36.8	1459.02	1.9745
4613	622	0.5	1244.00	1.6836
4616	1455	3.7	393.24	0.5322
4635	187279	208.9	896.50	1.2133
4636	27980	45.0	621.78	0.8415
4642	419	0.7	598.57	0.8101
4773	1264	3.4	371.75	0.5031
4776	7573	16.5	458.97	0.6212
4780	471	0.7	672.86	0.9106
4794	16183	21.2	763.35	1.0331
5899	141543	146.4	966.82	1.3085
7638	3285	1.7	1932.35	2.6152
7770	7958	12.3	650.24	0.8800
8036	710	0.7	1014.29	1.3727
9107	3351	7.3	459.04	0.6213
9287	1161	2.5	464.40	0.6285
9367	11850	12.4	955.65	1.2934
9527	37064	77.8	476.40	0.6448
9547	13793	8.6	1603.84	2.1706
9713	2169	2.2	985.91	1.3343
9847	557	0.8	733.75	0.9931
9867	960	0.7	1371.43	1.8561
V0C5	1098455	1111.4	988.35	1.3376
2602	135977	158.2	859.53	1.1633
2603	114553	108.9	1051.96	1.4237
2704	9938	5.7	1743.51	2.3597
2752	59984	68.4	876.96	1.1869
3099	30542	33.2	919.94	1.2450
3703	29312	27.1	1081.62	1.4639
7775	82770	106.7	775.73	1.0499
8601	90965	92.4	984.47	1.3324
8602	40524	62.0	653.61	0.8846

8603	49014	78.0	628.38	0.8505
8620	454871	370.8	1226.73	1.6603

COUNTY NUMBER: 52 COUNTY NAME: PINELLAS

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	14012659	21275.8	658.62	1.0116
4-10	4-10	34369864	52790.7	651.04	1.0000
11-12	11-12	7940640	12401.8	640.48	0.9841
EDUCABLE MENTALLY RETARDED	1	1149730	933.8	1231.23	1.8912
TRAINABLE MENTALLY RETARDED	2	244252	177.0	1379.95	2.1196
PHYSICAL AND OCCUPATIONAL THERAPY I	4	45017	15.4	2831.26	4.3488
SPEECH THERAPY I	5	508976	60.3	8440.73	12.9650
DEAF	6	108144	58.8	1839.18	2.8250
EMOTIONALLY DISTURBED	10	84546	49.0	1725.43	2.6503
SOCIALLY MALADJUSTED	11	75245	80.0	940.56	1.4447
SPECIFIC LEARNING DISABILITY I	12	617039	243.9	2529.69	3.8857
SPECIFIC LEARNING DISABILITY	13	34584	28.0	1235.14	1.8972
GIFTED I	14	103305	118.4	872.51	1.3402
HOSPITAL AND HOMEBOUND I	15	103623	57.1	1814.76	2.7875
ADULT EDUCATION	98	471545	775.8	607.82	0.9336
	VOC1	653733	659.1	991.86	1.5235
	2758	619	0.7	884.29	1.3583
	3642	5150	4.1	1256.10	1.9294
	3666	1052	2.4	438.33	0.6733
	4631	20332	38.2	532.25	0.8175
	4746	5370	4.0	1342.50	2.0621
	7629	21714	24.9	872.05	1.3395
	7630	19760	22.9	862.88	1.3254
	8000	1032	1.3	793.85	1.2194
	8012	51965	37.4	1389.44	2.1342
	8015	2399	3.0	799.67	1.2283
	8025	4352	3.6	1208.00	1.8739
	8027	48166	32.7	1472.97	2.2625
	8028	79304	59.1	1341.86	2.0611
	8029	1250	1.3	961.54	1.4769
	8030	14453	14.0	1032.36	1.5857
	9073	1627	2.5	651.60	1.0009
	9193	53427	62.8	850.75	1.3068
	9195	10498	17.8	589.78	0.9059
	9197	30997	69.2	447.93	0.6880
	9243	6524	3.9	1672.82	2.5695
	9245	4215	5.0	843.00	1.2949
	9247	3702	5.4	685.56	1.0530
	9323	23172	27.3	848.79	1.3037
	9325	16270	10.6	1534.91	2.3576
	9503	6612	4.6	1437.39	2.2078
	9505	6269	5.6	1119.46	1.7195
	9507	5443	4.6	1183.26	1.8175
	9553	46246	40.5	1141.88	1.7539
	9555	23010	15.6	1475.00	2.2656
	9557	9010	4.2	2145.24	3.2951
	9737	2365	0.7	3378.57	5.1895
	9753	36498	34.9	1045.79	1.6063
	9755	10133	7.5	1351.07	2.0752
	9773	806	1.1	732.73	1.1255
	9777	1303	1.7	766.47	1.1773
	9943	53032	58.5	906.53	1.3924
	9945	23122	21.4	1080.47	1.6596
	9947	2492	4.1	607.80	0.9336
	VOC2	1228311	1150.5	1067.64	1.6399
	2634	51476	58.5	879.93	1.3516
	2635	81492	96.1	847.99	1.3025
	2636	59683	70.5	846.57	1.3003
	2655	12877	13.8	933.12	1.4333
	2657	4039	5.2	776.73	1.1931

CODE	COST	FTE	COST/FTE	WEIGHT
2733	83	0.1	830.00	1.2749
2734	2819	3.7	761.89	1.1763
2739	9870	12.4	795.97	1.2278
2741	10110	13.3	760.15	1.1678
2751	5199	6.3	825.24	1.2676
2755	562	0.5	1124.00	1.7269
2784	27222	47.1	564.04	1.3025
2785	10300	13.3	774.44	1.1894
3021	14582	18.1	804.97	1.2364
3041	78030	78.5	994.01	1.5268
3090	357	0.3	1190.00	1.8278
3094	4033	7.2	560.14	0.8604
3601	6080	4.3	1413.95	2.1718
3610	5446	1.7	3203.53	4.9206
3617	43165	26.7	1616.67	2.4830
3623	1787	3.5	510.57	0.7842
3625	74042	61.4	1205.71	1.8519
4023	25227	22.7	1111.32	1.7070
4021	11485	10.5	1093.19	1.6794
4750	4219	3.2	1318.44	2.0251
7623	1240	1.6	775.00	1.1904
7626	19100	12.7	1503.94	2.3101
7743	35582	22.4	1588.48	2.4399
8010	11126	9.0	1236.22	1.8988
8011	11975	9.2	1301.63	1.9993
8013	57806	38.0	1603.22	2.4702
8026	25950	25.8	1005.81	1.5449
8041	15060	7.5	2008.00	3.0843
8100	68575	76.8	892.90	1.3715
8115	4439	9.8	452.96	0.6957
9013	10331	14.4	717.43	1.1020
9015	8040	7.8	1030.77	1.5833
9017	18932	11.2	1690.36	2.5964
9033	27354	41.2	663.93	1.0198
9035	27864	13.2	2110.91	3.2424
9037	20912	15.2	1375.79	2.1132
9043	101244	97.6	1037.34	1.5934
9045	57571	35.2	1635.54	2.5122
9047	15505	13.4	1157.09	1.7773
9155	15916	13.5	1178.96	1.8107
9263	15502	11.8	1313.73	2.0177
9363	4119	5.7	722.63	1.1100
9367	3528	3.7	953.51	1.4646
9383	27038	27.8	974.39	1.4967
9385	792	1.5	528.00	0.8110
9387	13930	13.2	1055.30	1.6209
9437	1139	1.2	949.33	1.4585
9703	8963	10.8	829.91	1.2747
9705	11354	9.6	1182.67	1.7776
9977	25779	18.3	1408.69	2.1638
9993	13740	5.9	2328.81	3.5771
9995	3301	3.0	1100.33	1.6901
V003	238552'0	2380.4	1002.07	1.5392
2604	156764	182.9	857.10	1.1763
2604	183559	184.2	996.52	1.5307
2605	55725	54.4	1024.36	1.5734
2651	94207	104.8	899.92	1.3827
2654	2641	6.3	419.21	0.6439
2658	4658	6.6	705.76	1.0840
2659	13639	6.1	2235.90	3.4344
2683	9524	12.2	780.66	1.1991
2711	60739	110.3	550.67	0.8459
2731	26794	29.4	910.00	1.3978
2781	1038	0.8	1285.00	1.9738
2786	10563	12.1	872.98	1.3409
2791	2532	1.6	1582.50	2.4307
2794	7344	6.7	1096.12	1.6838
3000	34542	32.0	1079.44	1.6580
3043	219158	221.9	987.64	1.5170

3611	6906	4.2	1166.16	1.7742	
3613	3835	1.4	273.29	4.0776	
3643	10042	7.1	1414.37	7.1725	
3641	59727	49.6	1206.21	1.6553	
3632	62697	18.1	342.40	6.6259	
3603	11407	6.7	1702.54	6.2151	
4001	339	0.1	339.00	5.2074	
4003	6720	0.0	672.00	1.1212	
4005	31569	3.4	1073.23	1.1162	
4027	21509	9.7	2172.70	3.1360	
4045	2412	1.1	241.20	1.7531	
4746	5649	3.7	1282.47	1.5161	
4770	20081	1.7	1003.00	1.1175	
7602	22964	1.4	1913.66	1.2005	
7604	1727	4.3	1727.00	1.1175	
7606	2730	0.2	1365.00	1.1175	
7611	1.7	1.7	1064.00	1.1175	
7610	35843	29.2	1312.26	2.2005	
7619	7604	5.2	1473.85	2.1733	
7621	433	0.4	1083.50	2.1227	
7624	2145	1.8	1340.63	2.0582	
7637	2858	1.2	893.13	1.3718	
7644	35971	22.0	1771.41	2.7209	
7643	27406	34.5	1064.23	1.1213	
7649	7671	11.7	672.73	1.1333	
7750	15777	15.3	1211.42	1.1207	
7751	2587	2.3	1124.76	1.1355	
7752	5522	5.6	1003.09	1.1470	
7755	3780	1.4	2700.00	1.1355	
7756	2734	2.5	1093.60	1.1776	
7757	10415	7.3	2104.69	1.1370	
7758	10994	82.2	126.48	1.1370	
7760	10093	13.4	767.35	1.1617	
7764	5000	46.3	1101.36	1.1617	
7765	15030	8.0	1881.25	2.2846	
7766	51987	45.0	1155.27	1.1745	
7769	3177	7.9	652.32	1.0066	
9025	3658	2.4	1440.83	2.2131	
9133	82776	48.6	1704.86	2.2579	
9135	10068	13.4	1348.36	2.0711	
9163	49954	39.2	1064.74	1.1767	
9165	30136	26.3	1145.54	1.1715	
9193	35000	40.6	876.85	1.1705	
9197	33712	35.3	945.01	1.1745	
9198	19084	12.3	1440.03	2.1713	
9205	101843	76.5	1331.05	2.1745	
9207	23680	17.7	1338.25	2.2285	
9213	27121	24.0	1130.04	1.1934	
9255	15326	9.1	1551.57	2.1354	
9257	18725	4.1	2124.05	3.2687	
9273	13105	17.5	749.16	2.1002	
9275	5847	12.0	920.58	1.1204	
9295	2237	5.1	855.63	1.1903	
9295	19229	0.6	3723.33	5.7267	
9633	14328	11.8	1265.17	1.1433	
9703	27105	27.3	992.86	1.1250	
9723	2956	2.9	1019.31	1.1657	
9725	5028	4.2	1197.14	1.1346	
9743	1946	11.5	1386.31	2.1758	
9763	37779	39.5	956.41	1.1230	
9787	7438	17.4	428.16	2.1230	
9851	5941	56.6	1233.67	1.1060	
9855	9976	11.8	845.67	1.1041	
9893	1867	13.9	134.60	1.1911	
9913	14161	10.1	1402.05	1.1667	
				1.2108	
				2.1536	
V054	1317060	1 [illegible] 9.5	925.69	1.4219	
2612	105592	11.1	835.71	1.2206	
2616	7827	11.9	657.73	1.4103	

CODE	COST	FTE	COST/FTE	WEIGHT
2618	79357	94.0	844.24	1.2568
2671	29414	32.8	896.77	1.3774
2672	6179	6.6	936.21	1.4380
2674	98	0.1	980.00	1.5053
2681	27961	33.8	827.25	1.2707
2702	6565	4.6	1427.17	2.1921
2703	4958	3.4	1458.24	2.2399
3095	18280	25.6	714.06	1.0968
3100	5446	4.5	1210.22	1.8589
3608	1762	0.7	2560.00	3.9322
3694	2558	1.7	1504.71	2.3112
4613	1386	1.5	924.00	1.4193
4635	260065	338.5	768.88	1.1809
4636	36421	40.9	890.49	1.3678
4765	1080	1.4	771.43	1.1849
4768	418	0.5	836.00	1.2841
4773	815	1.3	626.92	0.9630
4776	10478	13.6	770.44	1.1834
4780	4540	3.7	1227.03	1.8847
4781	630	0.6	1050.00	1.6128
4794	169126	171.3	987.31	1.5165
5846	91707	55.8	1643.49	2.5244
5850	33642	28.1	1197.22	1.8389
5869	12590	11.5	1094.78	1.6816
5890	11085	7.1	1561.27	2.3981
7635	9234	2.0	4617.00	7.0917
7638	5088	3.7	1375.14	2.1122
7742	8659	5.1	1697.84	2.6079
7770	24271	19.8	1225.81	1.8828
7779	43435	57.3	758.03	1.1643
8085	338	0.5	676.00	1.0383
8125	138432	98.0	1412.57	2.1697
8767	3456	6.1	566.56	0.8702
9107	5463	3.0	1821.00	2.7971
9347	16489	21.2	777.78	1.1947
9527	41056	113.9	360.46	0.5537
9617	1241	0.9	1378.89	2.1180
9833	68961	48.2	1430.73	2.1976
9835	12712	12.3	1033.50	1.5875
9837	11198	14.0	799.86	1.2286
9867	475	0.2	2375.00	3.6480
VOCS	1314207	1401.2	937.92	1.4406
2602	24708	29.1	849.07	1.3042
2603	278260	358.5	776.18	1.1922
3099	41662	28.7	1451.64	2.2297
3700	670	0.1	6700.00	10.2912
7775	105317	134.6	782.44	1.2018
8601	190222	233.2	815.70	1.2529
8602	5858	5.6	1046.07	1.6068
8603	9910	19.3	513.47	0.7887
8620	657600	592.1	1110.62	1.7059

COUNTY NUMBER: 53 COUNTY NAME: POLK

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	10595845	16608.6	637.97	1.0609
4-10	4-10	19485520	32403.5	601.34	1.0000
11-12	11-12	4511250	5174.9	871.76	1.4497
EDUCABLE MENTALLY RETARDED	1	1021818	726.1	1407.27	2.3402
TRAINABLE MENTALLY RETARDED	2	255006	174.0	1470.15	2.4448
PHYSICALLY HANDICAPPED	3	34676	8.5	4079.53	6.7841
SPEECH THERAPY I	5	207293	39.5	5247.92	8.7270
DEAF	6	77977	30.4	2565.03	4.2655
VISUALLY HANDICAPPED I	7	21067	1.0	21067.00	35.0334
VISUALLY HANDICAPPED	8	10049	1.8	5582.78	9.2839
EMOTIONALLY DISTURBED I	9	107323	39.0	2751.87	4.5762

EMOTIONALLY DISTURBED	10	12060	5.0	2412.00	4.0110
SOCIALLY MALADJUSTED	11	36462	16.4	2223.29	3.6972
SPECIFIC LEARNING DISABILITY I	12	259006	25.6	10117.42	16.8248
GIFTED I	14	100467	61.8	1625.68	2.7034
ADULT EDUCATION	98	246221	293.7	838.36	1.3941
COMMUNITY SERVICE	99	36864	66.2	556.86	0.9260
	VOC1	258440	239.1	1080.89	1.7975
	2757	7471	10.0	747.10	1.2424
	3630	4943	4.7	1051.70	1.7489
	3642	3272	1.8	1817.78	3.0229
	3644	7800	8.5	917.65	1.5260
	3671	4488	2.5	1795.20	2.9853
	3681	1839	1.1	1671.82	2.7802
	8015	1227	1.2	1022.50	1.7004
	8028	15535	18.5	839.73	1.3564
	9065	2947	2.8	1052.50	1.7503
	9123	15248	17.2	886.51	1.4742
	9243	14619	14.7	1014.90	1.6877
	9323	18010	20.1	896.02	1.4900
	9325	302	0.3	1006.67	1.6740
	9327	1706	0.2	8530.00	14.1850
	9553	16711	17.8	938.82	1.5612
	9555	14568	12.2	1194.10	1.9857
	9753	25968	10.1	2571.09	4.2756
	9773	28698	34.7	827.03	1.3753
	9943	68269	57.5	1187.29	1.9744
	9947	4519	3.2	1412.19	2.3484
	VOC2	301390	239.3	1259.42	2.0944
	2751	19032	12.1	1572.89	2.6156
	2753	7471	10.0	747.10	1.2424
	2759	4571	5.2	879.04	1.4618
	3041	2512	1.1	2283.64	3.7976
	3601	8707	5.3	1642.83	2.7319
	3605	29706	18.1	1641.22	2.7293
	3610	15937	13.2	1283.11	2.1337
	3617	9168	6.0	1528.00	2.5410
	3663	8894	5.2	1710.38	2.8443
	3664	3493	1.1	3175.46	5.2806
	3665	21515	14.1	1525.89	2.5375
	3672	3129	0.9	3476.67	5.7815
	9013	25811	20.3	1271.48	2.1144
	9015	14756	12.5	1180.48	1.9631
	9017	971	1.1	882.73	1.4679
	9033	30592	26.6	1150.08	1.9125
	9043	16184	20.7	781.84	1.3002
	9045	16588	16.4	1011.46	1.6820
	9143	13706	11.2	1223.75	2.0350
	9363	14475	16.0	904.69	1.5045
	9383	18860	15.1	1249.01	2.0770
	9977	14302	7.1	2014.37	3.3498
	VOC3	1404574	1230.8	1141.19	1.8977
	2604	348160	350.5	993.32	1.6519
	2605	8810	6.7	1314.93	2.1867
	2631	68415	58.5	1169.49	1.9448
	2651	86694	90.3	960.07	1.5965
	2731	34712	26.6	1304.96	2.1701
	3040	13653	17.7	771.36	1.2827
	3043	74070	78.4	944.77	1.5711
	3643	60612	32.7	1853.58	3.0824
	3691	150135	147.6	1017.17	1.6915
	3692	68186	55.7	1224.17	2.0357
	3693	19035	6.8	2799.26	4.6550

CODE	COST	FTE	COST/FTE	WEIGHT
4603	12858	3.9	3296.92	5.4826
7602	2676	0.9	2973.33	4.9445
7618	3954	1.5	2636.47	4.3850
7644	51718	38.8	1332.84	2.2261
7645	81463	55.8	1459.91	2.4278
7758	66624	44.0	1514.30	2.5192
7759	3287	5.1	644.51	1.0718
7770	14245	6.3	2269.05	3.7733
9023	17688	17.2	1109.77	1.8455
9133	16240	13.0	1249.23	2.0774
9135	13930	13.4	1039.55	1.7287
9163	36006	39.6	910.76	1.5145
9165	2534	2.9	873.79	1.4531
9253	52155	37.9	1376.12	2.2884
9273	46155	43.4	1063.48	1.7685
9275	2356	1.9	1240.00	2.0621
9277	2767	3.9	709.49	1.1798
9653	624	0.6	1040.00	1.7295
9723	12627	5.3	2382.45	3.9619
9783	17885	15.0	1192.33	1.9828
9853	12781	9.1	1404.51	2.3355
VOC4	581747	500.9	1161.41	1.9314
2611	16487	17.0	969.82	1.6123
2612	58407	59.8	976.71	1.6242
2616	29770	34.3	867.93	1.4433
2618	33006	31.6	1047.34	1.7417
2671	35727	34.3	1041.60	1.7321
2681	30297	27.8	1089.82	1.8123
2702	24616	14.7	1674.56	2.7847
2703	2107	1.3	1620.77	2.6953
3608	2319	1.7	1364.12	2.2685
3676	4308	2.3	1873.04	3.1148
3694	94031	82.1	1145.32	1.9049
4632	2741	1.3	2108.46	3.5063
4635	14160	8.8	1654.55	2.7514
4637	124673	70.7	1763.41	2.9325
5346	46217	46.2	1000.37	1.6636
5869	57420	62.1	924.64	1.5376
9833	2581	2.9	890.00	1.4800
9907	2390	2.0	1195.00	1.9872
VOC5	703196	496.5	1416.31	2.3553
2602	99777	119.0	838.46	1.3943
2603	85137	94.8	898.07	1.4934
2712	6483	6.7	967.61	1.6091
3700	52135	37.5	1390.27	2.3119
7775	54092	37.8	1431.01	2.3797
8601	121381	67.6	1795.58	2.9860
8602	25590	15.3	1672.55	2.7814
8603	98060	50.6	1937.94	3.2227
8620	160541	67.2	2389.00	3.9728

COUNTY NUMBER: 55 COUNTY NAME: ST. JOHNS

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	1247080	2038.6	611.73	0.6491
4-10	4-10	2624467	4071.7	644.56	1.0006
11-12	11-12	424245	496.7	854.13	1.3251
EDUCABLE MENTALLY RETARDED	1	135283	11.4	11866.93	18.4103
TRAINABLE MENTALLY RETARDED	2	30166	16.0	1885.38	2.9250
SPEECH THERAPY I	5	27411	7.6	3606.71	5.5956
EMOTIONALLY DISTURBED	10	15428	1.5	10285.33	15.9571
GIFTED I	14	16198	2.7	5999.26	9.3075
HOSPITAL AND HOMEBOUND I	15	17007	4.2	4049.29	6.2822
ADULT EDUCATION	98	86229	140.8	612.42	0.9501

VOC1	68743	52.6	1306.90	2.0276
3030	894	0.6	1490.00	2.3116
3091	1244	1.8	691.11	1.0722
3630	8371	3.0	2790.33	4.3290
8057	1579	1.7	928.82	1.4410
9143	17883	12.5	1430.64	2.2196
9197	16682	6.5	2560.31	3.9722
9323	20590	25.5	807.45	1.2527
9943	1540	1.0	1540.00	2.3892
VOC2	142747	112.8	1265.49	1.9633
2634	5577	4.4	1267.50	1.9664
2635	1735	1.4	1239.29	1.9227
2636	3551	3.5	1014.57	1.5740
3041	1764	2.6	678.46	1.0526
3663	9026	4.6	1962.17	3.0442
3664	392	0.3	1306.67	2.0272
3665	19403	10.1	1921.09	2.9805
8011	3893	0.9	4325.55	6.7103
8013	18379	11.9	1544.45	2.3961
9013	19879	11.3	1759.20	2.7293
9043	16932	15.1	1121.32	1.7397
9045	15012	0.4	3753.00	5.8237
9047	9102	12.3	740.00	1.1481
9143	15020	13.4	1120.90	1.7389
9380	14525	19.5	744.87	1.1556
9703	743	0.5	1485.00	2.3034
9813	1324	0.6	2206.67	3.4235
VOC3	315333	259.7	1214.22	1.8838
2604	52770	46.9	1125.16	1.7456
2605	6147	5.4	1138.33	1.7661
2631	6502	7.9	823.04	1.2769
2651	1854	1.2	1545.00	2.3970
3043	41075	41.2	996.97	1.5467
3691	8249	13.7	602.12	0.9341
3692	11699	6.0	1949.83	3.0250
4627	1547	0.8	1721.25	2.9107
4629	5850	7.2	812.50	1.2605
7618	1330	0.6	2216.67	3.4390
7748	1348	0.9	1497.78	2.3237
7757	13649	9.7	1407.11	2.1831
7758	29075	25.7	781.13	1.2119
7764	2300	1.6	1441.25	2.2362
9133	15764	14.3	1102.38	1.7103
9135	1409	0.1	14090.00	21.8593
9137	701	0.4	1752.50	2.7189
9163	23740	12.7	1869.29	2.9001
9167	12032	6.7	1795.82	2.7861
9209	35545	18.3	1936.89	3.0050
9217	14750	8.1	1820.99	2.8252
9257	18547	14.4	1287.99	1.9982
9307	885	1.1	804.55	1.2482
9663	17111	14.1	1213.53	1.8827
9743	552	0.7	788.57	1.2234
VOC4	107524	111.0	968.69	1.5029
2618	9096	7.0	1156.57	1.7943
2681	8286	8.9	931.01	1.4444
3694	6345	4.5	1410.00	2.1875
4635	5212	4.8	1085.83	1.6846
4636	4534	4.8	955.00	1.4816
4637	5176	2.1	2464.76	3.8239
4708	3749	5.1	735.10	1.1405
4794	11665	10.0	1166.50	1.8098
5839	15124	18.5	817.51	1.2683
5869	14730	16.6	887.35	1.3767
5890	14176	16.7	848.86	1.3170
9527	7174	8.3	864.34	1.3410
9587	214	0.4	535.00	0.8300
9833	2993	3.3	906.97	1.4071

CODE	COST	FTE	COST/FTE	WEIGHT
VOC5	49634	39.8	1247.09	1.9348
2602	23361	20.5	1139.56	1.7820
2603	10756	11.1	969.01	1.5034
8603	10546	5.5	1917.45	2.9748
8620	4971	2.7	1841.11	2.8564

COUNTY NUMBER: 58 COUNTY NAME: SARASOTA

TITLE					
K-3	K-3	4195875	5932.2	707.30	1.0055
4-10	4-10	8416769	11964.8	703.46	1.0000
11-12	11-12	2242685	2101.3	1067.28	1.5172
EDUCABLE MENTALLY RETARDED	1	528364	200.0	2641.82	3.7555
TRAINABLE MENTALLY RETARDED	2	43800	27.0	1622.22	2.3061
PHYSICALLY HANDICAPPED	3	28204	17.0	1659.06	2.3584
SPEECH THERAPY I	5	107171	16.9	6341.48	9.0147
DEAF	6	41040	19.0	2160.00	3.0709
VISUALLY HANDICAPPED I	7	24737	1.3	19028.47	27.0498
EMOTIONALLY DISTURBED	10	93508	25.6	3652.66	5.1924
SPECIFIC LEARNING DISABILITY	13	22522	3.6	6256.11	8.8933
GIFTED I	14	336492	392.0	858.40	1.2202
HOSPITAL AND HOMEBOUND I	15	52360	27.2	1925.00	2.7365
ADULT EDUCATION	98	55837	169.4	510.39	0.725
COMMUNITY SERVICE	99	133754	257.6	519.23	0.7381
	VOC1	94208	63.6	1481.26	2.1057
	3091	11107	5.7	1948.60	2.7700
	4746	1072	0.7	1531.43	2.1770
	4748	507	0.5	1014.00	1.4414
	7629	5184	3.6	1440.00	2.0470
	8025	21048	14.6	1441.64	2.0494
	9193	12470	4.8	2597.92	3.6931
	9195	9886	10.5	941.52	1.3384
	9197	8941	8.5	1051.88	1.4953
	9323	197	0.1	1970.00	2.8004
	9553	1622	0.8	2027.50	2.8822
	9555	8819	5.8	1520.52	2.1615
	9557	8472	5.1	1661.18	2.3614
	9773	523	0.3	1743.33	2.4782
	9943	2019	1.5	1346.00	1.9134
	9945	1689	0.8	2111.25	3.0012
	9967	652	0.3	2173.33	3.0895
	VOC2	231234	161.1	1435.35	2.0404
	2634	31925	27.1	1178.04	1.6746
	2635	7715	6.2	1244.35	1.7689
	2636	7857	6.5	1208.77	1.7183
	2739	445	0.3	1483.33	2.1086
	2740	497	0.4	1242.50	1.7663
	2751	7916	1.9	4166.32	5.9226
	2784	26400	25.8	1023.26	1.4546
	3041	7841	7.5	1045.47	1.4862
	3044	18000	9.7	1855.67	2.6379
	3092	2744	2.4	1143.33	1.6253
	3603	29881	11.9	2511.01	3.5695
	7752	2110	1.8	1172.22	1.6664
	9013	2278	1.6	1423.75	2.0239
	9035	10269	8.4	1222.50	1.7378
	9037	7141	1.8	3967.17	5.6395
	9043	7767	5.0	1553.40	2.2082
	9045	19839	17.9	1108.26	1.5755
	9047	19887	10.1	1969.01	2.7990
	9383	2492	1.8	1384.44	1.9680
	9977	18230	13.0	1402.31	1.9934

VOC3	684412	548.7	1247.34	1.7731
2604	6827	5.7	784.71	1.1155
2605	79105	34.7	2279.68	3.2407
2631	13650	13.8	1367.96	1.8393
2651	36551	18.4	1988.08	2.5262
2711	13236	5.6	2363.57	3.3599
2731	18004	8.5	2118.11	3.0110
3040	29770	22.6	1317.25	1.8725
3043	14221	110.6	128.57	0.1828
3691	11059	10.4	1063.29	1.5116
3692	9781	7.7	1270.25	1.8057
4601	459	0.5	918.00	1.3050
4627	512	0.7	731.42	1.0398
4749	1616	1.8	897.77	1.2762
7618	6655	6.3	1057.81	1.5039
7644	5458	4.0	1372.00	1.9504
7645	30876	16.8	1825.81	2.5957
7748	6587	6.4	1029.06	1.4631
7749	4600	2.2	2090.75	2.9723
7751	2033	0.1	26330.00	37.4292
7757	3555	2.2	1620.27	2.3035
7758	136016	107.2	1268.75	1.8037
7765	9757	6.4	1524.50	2.1672
7766	10091	10.7	943.06	1.3406
7769	515	0.4	1287.50	1.8302
7770	3760	3.2	1175.00	1.6703
9025	9438	5.9	1594.50	2.2668
9133	1170	0.5	2340.00	3.3264
9163	4520	2.2	2054.50	2.9206
9205	15784	9.3	1697.00	2.4126
9207	8364	3.7	2260.50	3.2135
9207	33219	24.2	1372.54	1.9513
9217	31531	13.6	2318.25	3.2958
9253	16852	11.6	1452.75	2.0652
9277	1043	0.8	1303.75	1.8533
9303	7888	3.1	2544.50	3.6171
9305	1006	0.6	1676.67	2.3835
9307	1344	0.4	3360.00	4.7764
9653	39173	25.5	1536.00	2.1838
9723	9349	8.6	1087.00	1.5453
9743	34941	20.1	1738.25	2.4712
9783	6531	5.9	1106.75	1.5736
9853	2715	2.8	969.63	1.3784
VOC4	516643	348.4	1482.90	2.1080
2612	12936	15.0	862.40	1.2259
2618	7590	7.9	960.76	1.3658
2671	4647	1.3	2445.79	3.4768
2681	14415	11.5	1253.48	1.7819
2702	162558	116.1	1400.15	1.9904
3095	16424	12.5	1313.90	1.8678
3694	22308	14.6	1527.93	2.1720
4617	69336	40.6	1609.25	2.2876
4751	263	0.4	657.50	0.9347
4794	9888	2.3	4299.07	6.1114
5840	38143	25.6	1489.90	2.1180
5850	23357	17.7	1319.53	1.8759
9107	1714	1.3	1318.38	1.8743
9347	12050	8.9	1353.84	1.9247
9380	87707	44.3	1979.75	2.8144
9467	2832	0.3	944 .00	13.4194
9527	34475	27.5	1253.52	1.7821
VOC5	537556	349.9	1536.32	2.1839
2603	6886	1.8	3825.56	5.4382
2704	8493	3.5	2426.57	3.4495
7775	43247	34.9	1239.15	1.7615
8602	21673	16.6	1305.58	1.8560
8603	104476	73.7	1417.55	2.0152
8620	352781	219.4	1607.89	2.2857

COUNTY NUMBER: 61 COUNTY NAME: SUWANNEE

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	837849	1293.3	647.84	1.0339
4-10	4-10	1462488	2366.0	626.58	1.0000
11-12	11-12	373023	286.3	1302.93	2.0794
EDUCABLE MENTALLY RETARDED	1	115103	96.1	1197.74	1.9116
SPECIFIC LEARNING DISABILITY	13	21115	1.8	11730.56	18.7216
ADULT EDUCATION	98	70695	104.9	673.93	1.0756
	VOC1	49673	45.9	1082.20	1.7272
	3642	15641	14.2	1101.48	1.7579
	3670	5721	5.2	1100.19	1.7559
	3682	7373	7.0	1054.14	1.6824
	7629	4593	5.0	918.60	1.4661
	9243	1569	2.7	610.74	0.9747
	9245	1075	1.3	826.92	1.3197
	9737	6724	4.6	1461.74	2.3329
	9943	6891	5.9	1167.97	1.8640
	VOC2	52748	54.6	965.08	1.5410
	2636	883	1.0	883.00	1.4092
	2740	1758	1.2	1473.33	2.3514
	3041	485	0.2	2425.00	3.8702
	3609	2844	4.5	632.00	1.0086
	3610	3128	4.2	744.76	1.1886
	3664	955	1.3	734.62	1.1724
	3695	6912	6.6	1047.27	1.6714
	4621	1020	1.6	637.50	1.0174
	7743	1143	1.2	952.50	1.5202
	8100	674	1.0	674.00	1.0757
	9033	7344	6.9	1064.35	1.6987
	9037	5378	2.6	2068.46	3.3012
	9043	15106	17.2	878.26	1.4017
	9153	1884	1.8	1046.67	1.6704
	9383	1103	1.5	735.33	1.1736
	9703	821	1.2	684.17	1.0919
	9803	1300	0.6	2166.67	3.4579
	VOC3	200631	207.8	965.50	1.5409
	2604	17481	19.6	891.89	1.4234
	2631	3350	3.8	881.58	1.4070
	2651	909	2.1	432.86	0.6908
	2652	1040	0.8	1300.00	2.0748
	2654	1427	2.4	594.58	0.9489
	2658	1629	2.0	814.50	1.2999
	2683	80	0.1	800.00	1.2768
	2711	19393	17.4	1114.54	1.7788
	2731	7382	5.8	1265.86	2.0203
	3043	19574	16.5	1192.36	1.9030
	3613	6729	8.9	756.07	1.2067
	3643	3470	2.4	1445.83	2.3075
	3691	6249	5.1	1225.29	1.9555
	3692	3035	3.1	1172.58	1.8714
	7618	1206	1.2	1005.00	1.6039
	7645	5762	4.1	1405.37	2.2429
	7748	7027	6.3	1115.40	1.7801
	7758	9099	10.9	834.42	1.3318
	7764	2907	1.1	2642.73	4.2177
	7765	3747	4.1	913.90	1.4584
	7766	7546	9.7	777.94	1.2416
	8074	2677	1.4	1912.57	2.3677
	9523	742	0.8	927.50	1.4803
	9133	10550	13.0	811.54	1.2950
	9135	7932	6.3	1259.05	2.0097
	9163	10187	7.1	1434.79	2.2899
	9205	27111	37.4	724.89	1.1569
	9207	8392	6.0	1398.67	2.2322
	9303	1751	2.1	833.81	1.3307
	9663	2817	4.3	655.12	1.0455

VOC4	96787	81.1	1193.43	1.9047
2618	3818	4.4	867.73	1.3849
2634	1534	1.4	1095.71	1.7487
2671	1375	1.3	1057.69	1.6880
2702	22406	18.2	1231.10	1.9648
3614	5007	5.8	863.28	1.3778
3694	21304	16.7	1275.69	2.0360
4635	6376	3.6	1771.11	2.8266
4636	6496	1.2	5413.33	8.6395
5890	13232	10.3	1284.66	2.0503
9107	599	.4	1497.50	2.3900
9380	13171	15.8	833.61	1.3304
9907	1469	2.0	734.50	1.1722
VOC5	21711	23.1	939.87	1.5000
7775	5655	8.3	681.33	1.0874
8601	3332	2.4	1388.33	2.2157
8602	10172	10.6	959.62	1.5315
8603	2552	1.8	1417.78	2.2627

COUNTY NUMBER: 62 COUNTY NAME: TAYLOR

TITLE	CODE	COST	FTE	COST/F E	WEIGHT
K-3	K-3	703215	1020.5	689.19	0.9855
4-10	4-10	1288896	1814.8	699.19	1.0000
11-12	11-12	275441	231.0	1192.39	1.7054
EDUCABLE MENTALLY RETARDED	1	144834	134.0	1080.85	1.5459
TRAINABLE MENTALLY RETARDED	2	28003	19.0	1473.84	2.1079
SPEECH THERAPY I	5	10062	0.9	11180.00	15.9899
GIFTED I	14	14694	3.1	4740.06	6.7792
ADULT EDUCATION	98	16726	8.7	1922.53	2.7496
VOC1	49286	23.0	2142.87	3.0648
3683	14051	9.4	1494.79	2.1379
9193	14918	6.0	2486.33	3.5560
9943	15870	1.0	15870.00	22.6976
9945	2593	4.3	603.02	0.8625
9947	1854	2.3	806.09	1.1529
VOC2	68469	67.9	1008.38	1.4422
2634	9213	12.4	742.98	1.0626
2734	17436	22.9	761.40	1.0890
9013	19290	15.5	1244.51	1.7799
9043	7143	7.8	915.77	1.3098
9045	4716	1.3	3627.69	5.1884
9047	5568	3.6	1546.64	2.2121
9383	5103	4.4	1159.77	1.6587
VOC3	150463	118.2	1272.95	1.8206
2604	30639	24.0	1276.63	1.8259
7757	52127	44.4	1174.03	1.6791
7764	1325	0.9	1472.22	2.1056
9163	1379	0.3	4596.65	6.5742
9205	16832	11.1	1516.40	2.1688
9217	9897	9.5	1041.79	1.4900
9633	4460	4.2	1061.90	1.5188
9663	14441	8.1	1782.84	2.5499
9783	11591	8.7	1332.25	1.9055
9785	3173	1.6	1983.10	2.8363
9787	4599	5.4	851.66	1.2181
VOC4	35941	39.8	903.04	1.2915
2618	2221	3.3	673.03	0.9626
2671	14615	15.3	955.23	1.3662
2702	5743	2.3	2496.96	3.5712
9831	13362	18.9	706.98	1.0111

CODE	COST	FTE	COST/FTE	WEIGHT
VOC5	7580	7.2	1052.78	1.5057
2704	7580	7.2	1052.78	1.5057
VOC6	11860	14.9	795.97	1.1384
9927	11860	14.9	795.97	1.1384

COUNTY NUMBER: 67 COUNTY NAME: WASHINGTON

TITLE					
K-3	K-3	547465	964.9	567.38	0.9529
4-10	4-10	981658	1648.6	595.45	1.0000
11-12	11-12	200397	270.3	741.39	1.2451
EDUCABLE MENTALLY RETARDED	1	106833	30.7	3479.90	5.8442
TRAINABLE MENTALLY RETARDED	2	23760	31.5	754.29	1.2667
SPEECH THERAPY I	5	12896	4.0	3224.00	5.4144
DEAF	6	17222	2.4	7175.83	12.0511
GIFTED I	14	10504	0.6	17506.66	29.4007
ADULT EDUCATION	98	57150	85.1	671.56	1.1278
COMMUNITY SERVICE	99	16323	24.8	658.19	1.1054
	VOC1	133282	119.4	1116.26	1.8747
	3644	29445	30.6	962.26	1.6160
	8025	30799	31.0	993.52	1.6685
	9503	17101	16.6	1030.18	1.7301
	9629	42772	33.5	1276.78	2.1442
	9737	819	0.6	1365.00	2.2924
	9773	897	0.7	1281.43	2.1520
	9985	11449	6.4	1788.91	3.0043
	VOC2	127764	153.6	831.80	1.3969
	2634	13886	12.5	1110.88	1.8656
	2636	1180	0.9	1311.11	2.2019
	3665	22114	24.9	888.11	1.4915
	9013	18335	25.1	730.48	1.2268
	9033	18508	19.7	939.49	1.5778
	9043	17127	20.8	823.41	1.3828
	9383	20422	30.4	671.78	1.1282
	9831	13821	17.0	813.00	1.3654
	9977	2371	2.3	1030.87	1.7312
	VOC3	190615	183.1	1041.04	1.7483
	2604	17384	13.3	1307.07	2.1951
	2605	2778	3.4	817.06	1.3722
	2658	469	0.7	670.00	1.1252
	2683	862	0.4	2155.00	3.6191
	3043	12426	16.3	762.33	1.2803
	3643	5488	1.1	4989.09	8.3787
	3691	3240	3.2	1012.50	1.7004
	3692	8614	2.2	3915.45	6.5756
	7618	1819	1.1	1653.64	2.7771
	7645	5781	0.3	19270.00	32.3621
	7748	2397	0.2	11985.00	20.1276
	7758	5671	0.3	18903.34	31.7463
	7764	1486	0.5	2972.00	4.9912
	9133	17870	20.9	855.02	1.4359
	9165	18280	21.9	834.70	1.4018
	9205	31172	38.0	820.32	1.3776
	9253	5529	7.6	727.50	1.2218
	9255	13873	13.4	1035.30	1.7387
	9273	16687	17.9	932.23	1.5656
	9783	18789	20.4	921.03	1.5468
	VOC4	56972	51.1	1114.91	1.8724
	2603	2580	2.2	1172.73	1.9695
	2611	2714	2.7	1005.19	1.6881
	2671	738	0.9	786.67	1.3211

4635	15098	17.6	857.84	1.4407
4636	13181	5.3	2486.98	4.1766
5839	6240	4.0	1560.00	2.6199
5846	6240	4.0	1560.00	2.6199
9527	5065	8.4	602.98	1.0126
9833	5146	6.0	857.67	1.4404

ALL COUNTIES COMBINED

TITLE	CODE	COST	FTE	COST/FTE	WEIGHT
K-3	K-3	149079440	206354.6	722.44	1.0410
4-10	4-10	304773532	439150.8	694.01	1.0000
11-12	11-12	67550800	81142.4	832.50	1.1996
EDUCABLE MENTALLY RETARDED	1	12681731	10047.1	1262.23	1.8188
TRAINABLE MENTALLY RETARDED	2	3039369	2062.2	1473.85	2.1237
PHYSICALLY HANDICAPPED	3	1057491	701.3	1510.75	2.1769
PHYSICAL AND OCCUPATIONAL THERAPY I	4	171226	44.2	3873.89	5.5819
SPEECH THERAPY I	5	3402251	1317.2	2582.94	3.7218
DEAF	6	1409737	872.0	1616.67	2.3295
VISUALLY HANDICAPPED I	7	232731	23.7	9819.88	14.1495
VISUALLY HANDICAPPED	8	220277	122.7	1795.25	2.5868
EMOTIONALLY DISTURBED I	9	398583	140.1	2844.99	4.0994
EMOTIONALLY DISTURBED	10	1076882	663.3	1623.52	2.3393
SOCIALLY MALADJUSTED	11	1408013	1058.6	1330.07	1.9165
SPECIFIC LEARNING DISABILITY I	12	1976452	635.3	3111.06	4.4827
SPECIFIC LEARNING DISABILITY	13	1557982	1054.2	1477.88	2.1295
GIFTED I	14	1826902	1977.4	923.89	1.3312
HOSPITAL AND HOMEBOUND I	15	1189118	238.0	4996.29	7.1992
ADULT EDUCATION	98	8142212	10262.4	793.40	1.1432
COMMUNITY SERVICE	99	800016	1076.3	743.30	1.0710
	VOC1	4202483	3289.9	1277.39	1.8406
	2757	9473	12.8	740.08	1.0664
	2758	11071	10.4	1064.52	1.5339
	3030	894	0.6	1490.00	2.1470
	3056	19378	13.9	1394.10	2.0088
	3091	20439	12.9	1584.42	2.2830
	3606	1969	0.2	9845.00	14.1857
	3607	1195	1.1	1086.36	1.5654
	3630	19333	11.3	1710.89	2.4652
	3642	32376	23.3	1389.53	2.0022
	3644	49993	46.4	1077.44	1.5525
	3666	3793	3.9	972.56	1.4014
	3671	12903	8.0	1612.88	2.3240
	3676	5721	5.2	1100.19	1.5853
	3681	13195	8.6	1534.30	2.2108
	3682	7379	7.0	1054.14	1.5189
	3683	24091	16.6	1451.27	2.0911
	4631	55249	60.0	920.82	1.3268
	4746	30910	20.2	1530.20	2.2049
	4747	860	0.4	2150.00	3.0980
	4748	54930	38.6	1423.06	2.0505
	7629	48715	39.6	1230.18	1.7726
	7630	48476	41.7	1162.49	1.6750
	8000	35725	35.6	1003.51	1.4460
	8012	53253	38.9	1368.97	1.9726
	8015	5600	6.0	933.33	1.3448
	8025	256055	227.8	1124.03	1.6195
	8027	64096	41.1	1559.51	2.2471
	8028	206385	166.5	1239.55	1.7861
	8029	1250	1.3	961.54	1.3855
	8030	16024	15.0	1068.27	1.5393
	8057	1579	1.7	928.82	1.3383
	9055	73366	50.8	1443.02	2.0793
	9057	95046	50.0	1900.92	2.7390
	9065	109759	63.5	1728.49	2.4906
	9067	67979	30.0	2265.97	3.2650

CODE	COST	FTE	COST/FTE	WEIGHT
9073	154363	156.0	1002.36	1.4443
9095	278	0.2	1390.00	2.0029
9123	15248	17.2	886.51	1.2774
9171	6434	6.8	946.18	1.3434
9193	299575	245.9	1218.28	1.7554
9195	81930	71.9	1140.20	1.6429
9197	108922	122.2	891.34	1.2843
9243	80933	94.9	852.82	1.2288
9245	18258	18.8	971.17	1.3994
9247	5760	7.1	811.27	1.1690
9323	298821	241.4	1237.87	1.7837
9325	121514	101.4	1198.36	1.7267
9327	82534	54.8	1506.10	2.1701
9337	1621	1.5	1080.67	1.5571
9377	111491	52.4	2127.69	3.0658
9380	13560	9.3	1458.06	2.1009
9407	12849	4.9	2622.24	3.7784
9503	23713	21.2	1118.54	1.6117
9505	6269	5.6	1119.46	1.6130
9507	5443	4.6	1183.26	1.7050
9553	153473	113.3	1354.57	1.9518
9555	88649	63.5	1396.05	2.0116
9557	57404	34.6	1659.08	2.3906
9629	66329	59.3	1152.26	1.6603
9737	50571	25.0	2022.84	2.9147
9753	128023	91.5	1405.72	2.0255
9755	81277	60.7	1339.00	1.9294
9757	57956	35.9	1614.37	2.3262
9773	105341	81.8	1287.79	1.8556
9775	2541	2.5	1016.40	1.4645
9777	11204	8.2	1366.34	1.9688
9913	6495	5.1	1273.53	1.8350
9943	217513	189.1	1150.25	1.6574
9945	82937	64.8	1279.89	1.8442
9947	54410	48.8	1114.96	1.6066
9967	652	0.3	2173.33	3.1316
9985	121082	54.3	2229.87	3.2130
VOC2	7929705	6882.4	1152.18	1.6602
2634	619185	805.0	769.18	1.1083
2635	292756	233.0	1256.46	1.8104
2636	248460	227.7	1091.17	1.5723
2655	41445	36.5	1135.48	1.6361
2656	24687	12.6	1959.29	2.8232
2657	17316	12.1	1431.07	2.0620
2733	5023	3.4	1477.35	2.1287
2734	44164	41.0	1077.66	1.5528
2739	31696	26.8	1182.69	1.7041
2740	3252	2.4	1355.00	1.9524
2741	12701	15.3	830.13	1.1961
2751	270163	227.1	1189.62	1.7141
2753	7471	10.0	747.10	1.0765
2755	4390	4.1	1070.73	1.5428
2759	10002	12.0	833.50	1.2010
2761	4319	4.8	899.79	1.2965
2784	1026000	87.9	11167.24	1.6819
2785	12211	14.3	853.92	1.2304
3021	43449	46.7	930.39	1.3406
3041	168355	156.3	1077.13	1.5520
3042	382	0.3	1273.33	1.8348
3044	68300	44.3	1541.76	2.2215
3076	46088	30.5	1511.08	2.1773
3090	357	0.3	1190.00	1.7147
3092	19223	16.1	1193.98	1.7204
3094	50199	41.6	1206.71	1.7388
3601	35642	23.4	1523.16	2.1947
3605	32797	19.7	1664.82	2.3989
3609	10036	8.2	1223.90	1.7635
3610	72662	56.3	1290.62	1.8597
3617	102227	51.3	1992.73	2.8713

3641	2528	1.9	1320.00	1.5C20
3654	4329	2.8	1545.07	2.2277
3663	96794	57.2	1727.24	2.4833
3664	45377	26.8	1815.05	2.6134
3665	404135	368.0	1332.13	1.9207
3672	3124	3.3	1343.67	1.9355
3673	2994	3.3	976.19	1.3972
3674	2029	2.1	1111.32	1.6013
4608	25227	22.7	1303.62	1.8855
4621	30229	23.1	1146.26	1.6517
4750	60408	52.7	1793.87	2.0854
4760	4321	3.1	775.00	1.1167
7623	1240	1.6	1754.92	2.5287
7624	3102	17.7	1192.59	1.7184
7628	3597	30.1	1142.22	1.6461
7743	24245	167.6	1112.22	1.6021
7752	2110	1.8	1226.22	1.7673
8010	11126	9.0	1571.09	2.2635
8011	15968	10.1	1436.28	2.0693
8013	157991	10.0	907.00	1.3070
8026	34197	37.7	2003.00	2.8853
8041	15060	7.5	890.09	1.2825
8100	69449	77.8	492.96	0.7097
8116	4439	9.8	606.24	1.7617
9013	630233	781.7	1222.69	1.7606
9015	85221	69.7	1368.55	1.9855
9017	103506	79.1	1064.38	1.5337
9033	249811	234.7	1452.69	2.0921
9035	106778	71.2	1409.61	2.0301
9037	105099	74.7	1121.73	1.6295
9043	844104	732.9	1103.31	1.5739
9045	309796	306.9	1370.63	1.9750
9047	274812	200.5	1807.26	2.6031
9143	88820	47.5	2013.70	2.9010
9145	10874	5.4	1096.49	1.5799
9147	28723	26.2	1042.14	1.5016
9153	37934	36.4	1119.67	1.6133
9155	40305	26.0	916.79	1.3210
9157	17694	19.3	1607.78	2.3167
9225	7235	4.5	1910.55	2.7524
9227	10552	5.5	1491.62	2.1493
9263	7009	7.3	1069.73	1.5414
9267	7516	2.4	3131.67	4.5124
9363	59133	46.8	1342.16	1.7793
9365	9255	3.5	2644.29	3.8102
9367	4536	.6	969.00	1.4009
9380	292716	215.5	1558.31	1.9272
9383	337797	262.8	1285.36	1.8521
9385	62609	53.8	1153.70	1.6624
9387	43984	40.7	1060.69	1.5572
9437	81063	49.4	1674.86	2.4133
9603	2834	3.2	885.63	1.2761
9607	6370	3.4	2550.00	3.6959
9703	2049	19.1	1395.28	1.5552
9705	1154	9.8	1150.57	1.6694
9803	19569	19.5	1003.54	1.4450
9813	1124	0.6	2205.67	3.1796
9831	13021	17.0	813.00	1.1715
9977	153179	90.4	1696.56	2.4432
9993	3430	16.1	219.88	3.0455
9995	3301	3.0	1100.33	1.5855
VOC3	1760136	1703*.5	1845.03	1.5958
2004	2020332	2111.6	1553.73	1.3786
2031	333816	235*.4	1418.51	1.2449
2033	78037	139*.2	1596.55	1.5533
2033	48682	27.4	1776.72	0.5501
2651	960035	1892.3	643.33	0.9270
2652	2570	1.4	1835.71	2.6451
2654	4268	8.7	467.59	0.6737
2658	9053	13.0	742.54	1.0699
2659	15774	28.8	2022.31	2.9140

CODE	COST	FTE	COST/FTE	WEIGHT
2603	68658	63.5	1081.23	1.5580
2711	384671	415.9	924.91	1.3327
2713	26887	25.9	1038.19	1.4959
2714	9428	2.3	4097.13	5.9065
2731	383351	328.9	1165.56	1.6795
2736	3125	0.1	31250.01	45.0284
2738	13910	10.0	1391.00	2.0043
2754	21861	14.8	1477.09	2.1284
2760	5882	8.6	683.95	0.9855
2761	56393	53.6	1052.11	1.5160
2783	1939	1.2	1615.83	2.3283
2786	25449	23.4	1087.56	1.5671
2791	85018	99.0	858.77	1.2374
2794	7344	6.7	1096.12	1.5794
2795	1195	2.1	569.05	0.8199
3000	122895	104.4	1177.16	1.6962
3002	111455	69.7	1599.07	2.3041
3040	222447	164.7	1350.62	1.9461
3043	1024245	1062.3	964.18	1.3893
3078	2400	1.3	1846.15	2.6601
3604	2970	1.6	1856.25	2.6747
3611	4906	4.2	1168.10	1.6831
3613	10564	10.3	1025.63	1.4778
3643	276026	189.7	1455.07	2.0966
3661	2432	2.0	1216.00	1.7521
3691	814922	713.0	1142.95	1.6469
3692	413187	445.4	927.68	1.3367
3693	50132	31.6	1586.46	2.2859
3694	9193	8.4	1094.40	1.5769
4601	8133	9.2	884.02	1.2738
4603	38145	31.2	1222.60	1.7617
4605	13408	11.1	1207.93	1.7405
4612	498	0.1	4980.00	7.1757
4626	2314	5.4	428.52	0.6175
4627	3903	4.6	848.48	1.2226
4629	32741	20.7	1581.69	2.2791
4744	1993	2.4	830.42	1.1966
4745	23042	7.6	3031.84	4.3686
4749	9376	8.8	1065.45	1.5352
4753	10088	9.0	1120.89	1.6151
4755	5939	3.5	1696.86	2.4450
4757	4594	3.7	1241.62	1.7891
4758	23124	19.6	1179.80	1.7000
4762	10584	5.6	1890.00	2.7233
4770	2051	1.7	1206.47	1.7384
4787	121354	99.8	1215.97	1.7521
4791	214	0.1	2140.00	3.0835
7602	29953	20.1	1490.20	2.1472
7604	1297	1.0	1297.00	1.8689
7606	3715	4.3	863.95	1.2449
7611	4945	1.7	2908.83	4.1913
7613	8640	8.5	1016.47	1.4646
7614	1458	1.7	857.65	1.2358
7618	266300	225.6	1180.41	1.7009
7619	30237	21.6	1399.86	2.0171
7620	3908	2.7	1447.41	2.0856
7621	433	0.4	1082.50	1.5598
7624	26467	20.0	1323.35	1.9068
7637	14216	13.5	1053.04	1.5173
7644	203417	145.4	1399.02	2.0159
7645	1227674	1049.5	1169.78	1.6855
7748	267580	219.9	1216.83	1.7533
7749	64633	50.0	1292.76	1.8625
7750	56894	41.1	1384.28	1.9946
7751	28174	18.1	1555.58	2.2419
7752	13007	12.9	1008.29	1.4529
7753	1206	1.2	1005.00	1.4481
7755	3786	1.4	2704.29	3.8966
7756	21731	18.2	1194.01	1.7205
7757	104097	79.4	1311.05	1.8891
7758	794271	607.9	1306.58	1.8827

7759	9293	5.5	1689.64	2.4346
7760	45760	39.5	1159.48	1.6693
7764	575124	528.7	1087.61	1.5574
7765	129501	116.9	1107.79	1.5962
7766	174068	164.2	1060.10	1.5275
7769	27721	26.0	990.04	1.4266
7770	93270	58.6	1591.98	2.2937
8074	2077	1.4	1483.73	2.1382
9023	102472	68.1	1504.48	2.1682
9025	53182	42.7	1245.78	1.7946
9027	1247	1.1	1133.67	1.6331
9033	12247	11.0	1113.07	1.6104
9035	260086	237.8	1093.67	1.5757
9135	810024	673.3	1202.55	1.7324
9137	53815	42.9	1172.44	1.6894
9163	313445	286.1	1095.58	1.5784
9165	156755	170.9	917.24	1.3217
9167	75707	48.8	1551.37	2.2354
9183	117973	115.2	1024.07	1.4756
9185	64108	53.0	1209.59	1.7429
9187	92059	80.4	1144.01	1.6489
9205	638637	585.1	1091.50	1.5728
9207	254886	222.1	1147.62	1.6535
9217	160657	122.6	1310.42	1.8882
9253	314222	250.0	1256.89	1.8111
9255	96211	91.6	1050.34	1.5134
9257	91763	73.5	1248.48	1.7987
9273	240449	214.3	1122.02	1.6171
9275	27254	29.9	911.51	1.3134
9277	26322	21.2	1241.61	1.7890
9295	2237	0.6	3728.33	5.3722
9303	119663	129.4	924.75	1.3325
9305	14726	3.3	4462.42	6.4299
9307	44063	53.9	817.50	1.1779
9457	15364	8.7	1765.98	2.5446
9487	61766	54.8	1127.12	1.6241
9533	24632	5.4	4561.48	6.5727
9633	60916	44.4	1371.98	1.9769
9653	25336	20.7	1223.96	1.7636
9657	5888	7.1	825.30	1.1949
9663	265375	219.3	1210.10	1.7436
9723	96808	88.0	1100.09	1.5851
9725	18444	21.3	865.92	1.2477
9727	22508	23.7	949.71	1.3684
9743	82224	62.8	1309.30	1.8866
9763	324208	255.2	1270.41	1.8305
9765	68441	54.1	1265.06	1.8229
9767	62561	47.4	1320.29	1.9139
9831	101018	134.9	748.64	1.0790
9853	145424	102.2	1422.94	2.0503
9855	43959	36.6	1201.07	1.7306
9857	39498	34.8	1135.00	1.6356
9897	71173	52.3	1360.86	1.9609
9913	14161	10.1	1402.08	2.0203
9915	16358	16.0	1635.80	2.3570
VOC4	10471061	11469.7	911.34	1.3132
2603	2580	2.2	1172.73	1.6898
2611	79816	80.1	996.45	1.4354
2612	48999	51.5	951.46	1.3704
2614	2373	2.4	1239.75	1.7862
2616	602932	637.9	945.07	1.3619
2618	67534	63.4	1065.44	1.5348
2671	161439	161.2	1001.48	1.4430
2672	12724	15.9	800.25	1.1531
2674	26262	18.4	1427.28	2.0565
2681	349656	674.6	518.32	0.7468
2682	4635	5.8	799.14	1.1515
2702	1618916	2520.3	642.35	0.9256
2703	19900	15.0	1326.67	1.9116
3095	53924	52.3	1031.05	1.4857
3100	125445	106.9	1173.48	1.6909

CODE	COST	FTE	COST/FTE	WEIGHT
3608	11761	8.2	1434.27	2.0066
3614	6603	4.9	956.96	1.3389
3676	9158	5.6	1635.36	2.2894
3694	485914	394.5	1231.76	1.7240
4613	14044	9.1	1543.30	2.2257
4616	3363	4.5	747.33	1.0458
4619	8720	4.5	1937.78	2.7122
4632	32629	17.5	1864.52	2.6866
4633	76	0.1	760.00	1.0951
4635	778224	866.9	897.71	1.2935
4636	663960	690.4	961.70	1.3857
4637	259248	186.5	1390.07	2.0030
4641	2004	3.9	513.85	0.7404
4642	640	0.9	711.11	1.0246
4751	589	0.7	841.43	1.2124
4760	58	0.1	580.00	0.8357
4765	1873	2.3	814.35	1.1734
4768	9749	9.0	1083.22	1.5608
4773	18876	13.2	1430.00	2.0605
4774	4956	2.7	1835.56	2.6449
4775	8870	8.4	1055.95	1.5215
4776	49948	58.2	858.21	1.2366
4777	2907	2.5	1162.80	1.6755
4780	62442	58.3	1071.05	1.5433
4781	630	0.6	1050.00	1.5130
4794	269832	279.3	966.10	1.3921
5839	293978	282.9	1039.16	1.4977
5846	405394	363.2	1116.17	1.6087
5850	162259	152.8	1062.17	1.5305
5869	699974	707.5	989.36	1.4255
5890	461526	503.9	915.91	1.3197
7601	1118	0.9	1242.22	1.7899
7603	2710	1.7	1300.00	1.8732
7614	4660	2.6	1792.31	2.5826
7635	25592	19.8	1292.53	1.8624
7636	2737	3.9	701.79	1.0112
7637	70917	71.5	990.45	1.4271
7638	63117	57.8	1091.99	1.5735
7742	19751	14.9	1325.57	1.9100
7770	53367	49.9	1069.48	1.5410
7775	5338	2.8	1906.43	2.7470
7779	405413	468.5	865.34	1.2469
8085	338	0.5	676.00	0.9741
8086	710	0.7	1014.29	1.4615
8125	1410?6	98.8	1427.39	2.0567
8601	12080	6.7	1802.99	2.5979
8767	48895	20.7	2362.08	3.4035
8769	1666	1.9	876.84	1.2634
9107	19904	18.2	1093.63	1.5758
9287	1748	3.5	499.43	0.7196
9347	40389	42.5	950.33	1.3693
9359	21876	7.2	3038.33	4.3780
9380	112176	60.8	1845.03	2.6585
9417	4686	3.1	1511.61	2.1781
9467	15072	9.5	1586.53	2.2860
9497	9963	8.3	1200.36	1.7296
9517	19035	8.7	2186.78	3.1510
9527	221209	397.7	556.22	0.8015
9547	13793	8.6	1603.84	2.3110
9587	214	0.4	535.00	0.7709
9617	1241	0.9	1378.89	1.9869
9713	9425	7.8	1208.33	1.7411
9717	3219	2.3	1399.57	2.0166
9783	7133	4.1	1739.76	2.5068
9785	4641	1.2	3867.50	5.5727
9787	2394	1.2	1995.00	2.8746
9831	285988	150.0	1906.59	2.7472
9833	354510	263.4	1345.90	1.9393
9835	51303	51.7	992.32	1.4298
9837	12904	16.2	796.54	1.1477
9847	3620	2.8	1292.86	1.8629

9867	6947	7.2	964.86	1.3903
9907	3859	4.0	964.75	1.3901
9913	15130	11.6	1304.31	1.8794
9915	7719	8.1	952.96	1.3731
9917	7317	2.7	2710.00	3.9049
VOC5	9826240	9833.3	999.29	1.4399
2602	479027	556.0	861.56	1.2414
2603	810930	673.5	928.37	1.3377
2704	54790	32.6	1680.68	2.4217
2712	120532	62.4	1931.60	2.7833
2732	7954	3.1	2565.81	3.6971
2752	97546	91.5	1066.08	1.5361
3099	530081	980.9	540.40	0.7787
3700	202091	242.4	833.71	1.2013
7775	1024515	1045.8	979.65	1.4116
8601	1214788	1383.9	877.80	1.2648
8602	330450	320.4	1031.37	1.4861
8603	742924	667.9	1112.33	1.6028
8620	4210812	3572.9	1178.49	1.6981
VOC6	1129716	1462.5	772.46	1.1130
7777	6758	10.0	675.80	0.9738
8620	568469	566.0	1004.36	1.4472
8640	497848	821.2	606.24	0.8735
9831	16424	21.2	774.72	1.1163
9887	28357	29.2	971.13	1.3993
9927	11860	14.9	795.97	1.1469

COST PER PUPIL BY COUNTY

COUNTY #	COUNTY NAME	K-3	4-10	11-12	ADULT	COM SER	VOC1	VOC2	VOC3	VOC4	VOC5	VOC6	TOTAL
4	BRADFORD	698.01	653.85	1080.70	1092.83	0.00	1493.69	1141.90	1234.21	1042.89	1151.79	0.00	790.46
5	BREVARD	718.48	654.61	904.57	530.28	0.00	1042.78	1051.23	1078.98	857.94	1015.67	439.97	726.46
8	CHARLOTTE	809.10	788.97	862.79	0.00	0.00	1085.78	1328.81	1076.14	805.77	925.78	0.00	841.20
9	CITRUS	607.48	602.54	1135.19	531.79	531.82	1288.82	1116.55	1109.57	878.88	1119.78	0.00	684.43
10	CLAY	549.74	532.73	649.21	890.71	0.00	1458.06	1121.59	1048.43	932.01	1342.60	0.00	585.73
11	COLLIER	818.89	821.23	987.54	926.96	779.75	1327.79	857.37	1170.13	1337.75	1331.91	0.00	864.75
13	DADE	813.28	770.55	869.09	870.89	914.47	1547.98	1341.95	1017.75	843.20	930.02	904.39	830.31
17	ESCAMBIA	699.50	664.24	699.52	0.00	0.00	1328.76	1184.11	977.97	939.93	924.35	712.83	712.89
18	FLAGLER	753.23	754.52	685.98	554.08	0.00	0.00	804.82	1404.27	854.53	1272.10	0.00	771.18
22	GLADES	747.95	771.62	1032.47	336.35	0.00	0.00	1596.32	985.38	2473.08	1314.44	0.00	770.21
24	HAMILTON	707.45	710.85	689.51	796.19	0.00	0.00	1414.21	1117.17	1242.63	2350.60	0.00	792.77
29	HILLSBOROUGH	647.73	639.68	791.60	1008.73	1074.03	1038.98	891.75	1049.39	867.14	907.63	1004.36	703.82
30	HOLMES	555.08	552.14	861.19	542.75	0.00	2460.00	1565.33	1171.25	840.83	1402.50	0.00	634.18
32	JACKSON	638.38	596.65	858.51	245.12	437.20	1317.80	1034.06	956.92	865.05	1602.95	0.00	665.30
37	LEON	667.42	701.71	790.29	12497.13	2422.63	1113.12	997.20	1031.09	811.84	927.51	593.43	745.42
39	LIBERTY	839.74	834.25	907.24	1149.05	613.88	0.00	1241.25	1238.46	1100.59	0.00	0.00	895.57
50	PALM BEACH	769.22	736.88	960.44	712.60	953.60	1404.49	1166.40	952.70	854.46	988.35	0.00	802.89
52	PINELLAS	658.62	651.04	640.68	607.82	0.00	991.86	1067.64	1002.07	925.68	937.92	0.00	694.98
53	POLK	637.97	601.34	871.76	838.34	556.86	1080.89	1259.42	1141.19	1161.41	1416.31	0.00	689.73
55	ST. JOHNS	611.73	644.56	854.13	612.42	0.00	1306.90	1265.49	1214.22	968.69	1247.09	0.00	720.44
58	SARASOTA	707.30	703.46	1067.28	510.39	519.23	1481.26	1435.35	1247.34	1482.90	1536.32	0.00	814.79
61	SUWANNEE	647.84	626.58	1302.93	673.93	0.00	1082.20	966.08	965.50	1193.43	939.87	0.00	728.35
62	TAYLOR	689.09	699.19	1192.39	1922.53	0.00	2142.87	1008.38	1272.95	903.04	1052.78	795.97	795.39
67	WASHINGTON	567.38	595.45	741.39	671.56	658.19	1116.26	831.80	1041.04	1114.91	0.00	0.00	695.46
MEAN COST PER PUPIL		690.02	679.61	893.20	1296.47	860.15	1340.00	1155.25	1105.55	1052.32	1186.59	741.82	748.19
WEIGHT		1.02	1.00	1.31	1.91	1.27	1.97	1.70	1.63	1.55	1.75	1.09	1.10

COST PER PUPIL BY COUNTY

#	CNTY NAME	EMR	TMR	PH	POT I	ST I	DEAF	VH I	VH	ED I	ED	SM	SLD I	SLD	G I	HH I
4	BRADFORD	1480.88	1508.95	0.00	0.00	7937.06	0.00	0.00	0.00	0.00	0.00	1351.44	0.00	2864.94	0.00	0.00
5	BREVARD	1377.75	1629.90	1364.16	4026.97	4016.75	2016.41	10505.24	1662.97	4066.07	1488.86	921.87	1585	7.61	1282.67	8504.23	1	3723.75
8	CHARLOTTE	1556.06	0.00	0.00	0.00	11208.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3362.78	2529.60	3088.14
9	CITRUS	906.92	907.55	0.00	871.43	2787.95	0.00	0.00	0.00	0.00	920.83	0.00	906.98	0.00	2201.07	0.00
10	CLAY	1219.95	2826.14	0.00	0.00	3319.06	0.00	0.00	0.00	5104.14	0.00	0.00	0.00	3448.19	0.00	18400.84
11	COLLIER	1191.51	1855.22	0.00	0.00	782.11	0.00	0.00	0.00	0.00	2036.63	0.00	2475.95	0.00	0.00	7952.00
13	DADE	1171.81	1613.27	1756.89	0.00	2000.34	1465.91	0.00	2059.85	1736.50	1431.43	1434.92	1762.57	1426.36	667.19	6591.86
17	ESCAMBIA	962.09	1611.88	1553.82	0.00	3656.65	1390.16	26110.00	1210.20	0.00	1261.65	748.21	3140.47	0.00	1544.69	12572.14
18	FLAGLER	891.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	888.93	0.00	0.00
22	GLADES	1014.33	2621.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1059.47	0.00	0.00	0.00
24	HAMILTON	2472.02	1857.58	0.00	0.00	4323.20	0.00	0.00	2393.33	0.00	0.00	0.00	0.00	0.00	2392.80	0.00
29	HILLSBORO	1040.27	1225.51	1115.90	5880.13	5729.12	1663.45	11476.27	0.00	3960.63	1856.99	1196.29	12302.29	0.00	767.45	13873.23
30	HOLMES	1212.09	0.00	0.00	0.00	2541.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2053.65	0.00
32	JACKSON	1029.16	986.52	15278.75	0.00	3907.50	0.00	19754.00	0.00	0.00	0.00	0.00	0.00	0.00	2544.90	45390.02
37	LEON	1512.10	1012.95	1933.40	0.00	2793.04	1277.99	3809.79	0.00	0.00	0.00	0.00	2697.22	0.00	1515.72	7793.13
39	LIBERTY	1320.22	0.00	0.00	0.00	2009.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	PALM BEAC	1613.74	1580.20	766.83	0.00	1064.84	1895.94	7304.39	792.82	4358.42	0.00	1567.89	1263.94	1285.88	1331.20	3565.35
52	PINELLAS	1231.23	1379.95	0.00	2831.26	8440.73	1839.18	0.00	0.00	0.00	1725.43	940.56	2529.89	1235.14	872.51	1814.76
53	POLK	1407.27	1470.15	4079.53	0.00	5247.92	2565.03	21067.00	5582.78	2751.87	2412.00	2223.29	10117.42	0.00	1625.68	0.00
55	ST. JOHNS	11866.93	1885.38	0.00	0.00	3606.71	0.00	0.00	0.00	0.00	10285.33	0.00	0.00	0.00	5999.26	4049.29
58	SARASOTA	2641.82	1622.22	1659.06	0.00	6341.48	2160.00	19028.47	0.00	0.00	3652.66	0.00	0.00	6256.11	858.40	1925.00
61	SUWANNEE	1197.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11730.56	0.00	0.00
62	TAYLOR	1080.85	1473.84	0.00	0.00	11180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4740.00	0.00
67	WASHINGTO	3479.90	754.29	0.00	0.00	3224.00	7175.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17506.66	0.00
	MEAN COST	1869.91	15[illegible].62	3278.70	3402.45	4577.02	2344.99	14881.88	2283.66	3662.94	2707.18	1298.06	4519.43	3378.16	3391.47	10829.18
	WEIGHT	2.75	2.31	4.82	5.01	6.73	3.45	21.90	3.36	5.39	3.98	1.91	7.24	4.97	4.99	15.93

COST PER PUPIL WITH PROGRAM COSTS AND FTE PUPILS AGGREGATED

	K-3	4-10	11-12	ADULT	COM SER	VOC1	VOC2	VOC3	VOC4	VOC5	VOC6	TOTAL
AGGREGATE COST	722.44	694.01	832.50	793.40	743.30	1277.39	1152.18	1045.03	911.34	999.29	772.46	758.24
WEIGHT	1.04	1.00	1.20	1.14	1.07	1.84	1.66	1.51	1.31	1.44	1.11	1.09

COST PER PUPIL WITH PROGRAM COSTS AND FTE PUPILS AGGREGATED

	EMR	TMR	PH	POT I	ST I	DEAF	VH I	VH	ED I	ED	SM	SLD I	SLD	G I	MH I
AGGREG COST	1262.23	1473.85	1510.75	3873.89	2582.94	1616.67	9819.88	1795.25	2844.99	1623.52	1330.07	3111.06	1477.88	923.89	4996.29
WEIGHT	1.82	2.12	2.18	5.58	3.72	2.33	14.15	2.59	4.10	2.34	1.92	4.48	2.13	1.33	7.20